STATE OF CALIFORNIA

FRANCHISE TAX BOARD

ANNUAL REPORT

Including Statistics of Income Compiled from
1985 Returns of Individuals and Corporations

1986 CALENDAR YEAR

MEMBERS OF THE BOARD

Kenneth Cory, Chairman	*Controller*
Richard Nevins	*Chairman, Board of Equalization*
Jesse Huff	*Director of Finance*
Gerald H. Goldberg	*Executive Officer*

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Introduction

The Franchise Tax Board, created by the Legislature in 1929, administers the state's Personal Income Tax Law, the Bank and Corporation Tax Law, and the Homeowner and Renter Assistance Law.

During 1986, the three member board was chaired by Controller Kenneth Cory. Board members were Richard Nevins, Chairman of the Board of Equalization, and Jesse Huff, Director of the Department of Finance.

Tax Paid

During 1986, Californians filed 11.9 million personal income tax returns reporting tax liabilities for the 1985 income year of $10.6 billion in state income taxes. Taxes actually collected during 1986, including withholding and estimate payments on 1985 income totaled $11.3 billion.

Banks and Corporations filed 388,243 tax returns in 1986, resulting in $3.3 billion in paid tax.

Revenue for the General Fund

The programs administered by the department collected $16.2 billion, which represents 56.0 percent of the General Fund revenue in calendar year 1986.

Personal Income Tax program accounted for 41.5 percent of the General Fund total and the Bank and Corporation Tax program accounted for 14.5 percent.

General Fund Calendar Year Collections
Cash Basis *

	1985		1986		Percent Change from Previous Year
	Amount (Millions)	% of Total	Amount (Millions)	% of Total	
Personal Income Tax	$11,110.9	40.8	$12,021.5	41.4	8.2
Bank and Corporation Taxes	3,784.7	13.9	4,219.9	14.5	11.5
Subtotals	$14,895.6	54.7	$16,241.4	56.0	9.0
Retail Sales and Use Taxes	$ 9,892.3	36.3	$10,057.5	34.7	1.7
Estate, Gift, and Inheritance Taxes	256.8	0.9	273.2	0.9	6.4
Insurance Company Tax	687.2	2.5	828.4	2.9	20.5
Cigarette Tax	185.1	0.7	183.3	0.6	-1.0
Alcoholic Beverage Excise Taxes	133.6	0.5	133.4	0.5	-0.1
Horse Racing Fees	117.6	0.4	121.4	0.4	3.2
Other Revenues Plus Interest on Investments	1,067.5	3.9	1,181.2	4.1	10.7
Subtotals	$12,340.1	45.3	$12,778.5	44.0	3.6
GRAND TOTAL	$27,235.7	100.0	$29,020.0	100.0	6.6

* Derived from monthly cashflow statement in State Budget.

Personal Income Tax

The 11.9 million California personal income tax returns filed in 1986 represented an increase of 2.0 percent, or 226,871 returns over the number filed in 1985. The amount of self-assessed taxes increased by 8.3 percent to $10.6 billion. Statewide median income for single filers climbed to $18,321 in 1985, a 4 percent increase from the previous year. For taxpayers filing jointly, the statewide median income rose from $30,410 in 1984 to $33,362 in 1985, a 9.7 percent increase.

Sample Data

The county data presented in Tables 6 and 7 of the Appendix and the table in this section illustrating voluntary contributions were derived from the Department's master file which includes data from all 1985 taxable year returns. All other tables in this section and in the Personal Income Tax Appendix were generated from data gathered in a stratified random sample of personal income tax returns filed during the 1986 filing season.

Sample selection was based on a combination of criteria including the amount of Adjusted Gross Income (AGI), type of return form used, taxable and non-taxable status, and whether remittance was included with the return.

The total number of returns selected for the 1986 sample was 78,228 of which 77,795 records were completed and included on the sample.

Indexing

Beginning with the 1978 taxable year, the Legislature provided for adjustment of the tax brackets, standard deductions (hereafter referred to as "zero bracket amount"), and personal credit amounts to reduce the escalating effect of inflation on tax liabilities. Initially, the tax brackets were adjusted by the percentage change in the California Consumer Price Index in excess of three percent. Beginning in 1980 the three percent threshold was removed.

For the 1985 taxable year, the inflation factor was 3.5 percent. Adjustments for inflation raised the personal credits for joint filers from $50 in 1977, to $86 in 1985. The increase in the maximum tax rate threshold from $33,000 in 1977 to $57,580 in 1985, up 74 percent, was also due to the effects of adjustments for inflation.

Adjusted Gross Income

Total Adjusted Gross Income (AGI) reported for the 1985 taxable year was $306.0 billion. Adjustments were primarily for expenses incurred in earning income such as employee business expenses and moving expenses. Some adjustments were designed to promote desirable social objectives such as encouraging taxpayers to save for their retirement through individual and self-employed retirement plans.

Beginning with 1984, the California tax liability for non-residents was changed to a basis of Total AGI rather than California AGI. Because of this, the AGI values shown in the statistical appendices for 1984 and 1985 are not strictly comparable to the values shown in previous years.

The California source AGI reported for the 1985 taxable year was $296.1 billion, 5.8 percent over the comparable amount for 1984.

Personal Income Tax
Sources of Reported Adjusted Gross Income
1984 and 1985 Taxable Year

		1985 INCOME YEAR		
	1984 Income Year Amount (Millions)	Amount (Millions)	% of Total Income	Percent Change 1984-1985
CALIFORNIA SOURCE INCOME:				
Salary and Wages	$222,899.9	$234,872.8	77.6	5.4
Dividends	7,406.2	7,844.4	2.6	5.9
Interest	22,639.3	22,778.9	7.5	0.6
Annuities and Pensions	10,230.8	12,148.9	4.0	18.7
Net Sale of Capital Asset	11,587.5	14,475.9	4.8	24.9
Rents and Royalities	-2,297.2	-2,280.1	-0.8	0.7
Net Business and Professional Gains	11,761.8	11,839.7	3.9	0.7
Farm Income	-1,086.3	-884.1	-0.3	18.6
Net Partnership Gains	-934.2	-855.0	-0.3	8.5
Other Income	3,367.7	2,687.8	0.9	-20.2
TOTAL CALIFORNIA SOURCE INCOME	$285,575.4	$302,629.1	100.0	6.0
Total Adjustments to Income	5,741.5	6,512.5		13.4
TOTAL CALIFORNIA SOURCE AGI	$279,833.9	$296,116.6		5.8
Additional AGI Reported on Non-Resident Return	$ 10,269.7	$ 9,889.1		-3.7
TOTAL AGI REPORTED	$290,103.6	$306,005.7		5.5

Personal Income Tax
Returns by Income Class
1984 and 1985 Taxable Years

Adjusted Gross Income Class	1984 Taxable Year Returns	1985 Taxable Year Returns	Percent Change 1984-1985
Less than $5,000	2,049,086	2,073,136	11.2
5,000 to 10,000	1,724,121	1,775,652	3.0
10,000 to 15,000	1,496,282	1,492,278	-0.3
15,000 to 20,000	1,260,505	1,257,550	-0.2
20,000 to 25,000	1,026,962	985,583	-4.0
25,000 to 30,000	875,769	865,094	-1.2
30,000 to 40,000	1,280,923	1,330,640	3.9
40,000 to 50,000	781,720	788,858	0.9
50,000 and over	1,134,961	1,288,409	13.5
TOTALS	11,630,329	11,857,200	2.0

Deductions

The total dollar amount of deductions taken by California tax filers for the 1985 taxable year was $55.1 billion. This figure represents a 10.8 percent increase from the previous year.

The zero bracket amount for 1985 was $1,710 for taxpayers filing single, married filing separately and joint custody head of household. Joint, head of household, and surviving spouse with dependent children filers were allowed a $3,420 zero bracket amount.

Deductions from adjusted gross income were provided to exclude certain expenditures from the measure of the tax. Some expenses impaired the taxpayer's ability to pay taxes, such as large medical costs and casualty losses. Other deductions were used as incentives, such as the promotion of charitable contributions. If itemized deductions exceeded the zero bracket amount, the excess amount could have been claimed in addition to the zero bracket amount.

Roughly 40.3 percent of returns filed for the 1985 taxable year (4,781,524 returns) claimed deductions in excess of the zero bracket amount. This represents a 2.3 percent increase in the number of returns claiming itemized deductions compared to the previous year.

Personal Income Tax
Itemized Deductions by Type
1985 Taxable Year

Type of Deduction	Number of Returns	Amount Claimed (Millions)	Average Amount	Percent of Total
MEDICAL DEDUCTIONS	1,405,546	$ 3,321.2	$ 2,363	6.0
Real Estate Taxes	3,763,832	3,864.0	$ 1,027	7.0
Sales Tax	469,864	3,229.8	$ 6,874	5.9
Auto License Tax	3,832,549	746.7	$ 195	1.4
Other Tax	605,174	171.9	$ 284	0.3
DEDUCTIBLE TAXES SUBTOTAL	4,750,172	$ 8,012.4	$ 1,687	14.5
Cash	4,268,179	$ 4,671.5	$ 1,094	8.5
Non-cash	2,002,800	1,485.1	$ 742	2.7
Carryover From Prior Year	59,361	1,087.4	$18,318	2.0
Excess Carried Forward to Future Years	109,039	-1,620.5	-$14.862	-2.9
NET CONTRIBUTIONS	4,387,639	$ 5,623.5	$ 1,282	10.2
POLITICAL CONTRIBUTIONS	246,204	$ 23.7	$ 96	0.0
Mortgage	3,503,617	23,117.1	$ 6,598	42.0
Other	4,200,339	10,665.1	$ 2,539	19.4
INTEREST SUBTOTAL	4,528,510	$33,782.2	$ 7,460	61.3
MISC. DEDUCTIONS	4,155,344	$ 4,325.7	$ 1,041	7.9
TOTALS	4,781,524	$55,088.7	$11,521	100.0

Tax Collections and Refunds

In the 1985 taxable year, the total amount of personal income tax liability paid through withholding was $8.1 billion, a 6.5 percent increase over the 1984 taxable year. Withholding was reported on 9.0 million returns and accounted for 62.3 percent of total tax collected.

Estimate payments for 1985 amounted to $3.2 billion, reported on 1.3 million returns.

Final payments made at the time of filing amounted to $1.7 billion.

Refunds were issued to 8.5 million taxpayers amounting to $2.6 billion.

Preference Tax

The preference tax is a tax in addition to income tax on those who benefit substantially from various forms of tax-free income or deductions under the regular income tax rules. In 1985, there were 224,156 California tax filers who paid $464.1 million in preference tax. Items subject to this tax include untaxed capital gains (in excess of certain limits), excess itemized deductions (certain deductions which exceed 60 percent of adjusted gross income), accelerated depreciation on real and personal property, excess intangible drilling costs, excess farm losses and other amounts.

In concept the California preference tax is similar to the federal "alternative minimum tax", but the method of computation is entirely different.

Income Averaging

Income averaging benefits those taxpayers whose incomes have increased more than one-third over the prior years' income. California Income Averaging is similar to federal law with some exceptions. In California, income averaging is based on a different time period and uses the California definition of AGI.

During the 1985 taxable year 553,131 returns were filed using income averaging to reduce tax. The average reduction in tax was $287 per return making a total revenue loss to the State of $159.0 million. This represents an increase in revenue loss to the State of 5.6 percent over the previous year.

Personal Income Tax
Income Averaging
10-Year Comparison by Tax Years 1976–1985 Taxable Years

Tax Year	Number of Returns	Tax Reductions	Average Tax Reductions
1976	275,253	$ 46,645,304	$169
1977	355,858	$ 70,691,129	$199
1978	360,271	$ 69,601,142	$193
1979	448,268	$ 87,895,271	$196
1980	530,846	$ 96,577,053	$182
1981	629,757	$ 99,317,718	$158
1982	551,781	$ 93,256,098	$169
1983	522,492	$111,582,142	$213
1984	561,573	$150,610,258	$268
1985	553,131	$159,013,986	$287

Voluntary Contributions

In 1982 the California Election Campaign Fund Act (Stats. 1982, Chapter 1188) was enacted. It gave California taxpa[illegible]he option of donating to qualified political parties by adding the des[illegible]nount to their tax liability when computing refund or balance due. In [illegible] this process was expanded to include the California Seniors Fund, Endangered Species Act, State Children's Trust Fund, and the U.S. Olympic Committee.

For the 1985 taxable year, 495,812 contributions were made, totalling $2.5 million for the various funds, a 2.5 percent increase from 1984.

Personal Income Tax
Voluntary Contributions Checkoffs
1984–1985 Taxable Years*

	1984 TAXABLE YEAR		
Contribution	Number of Contributors	Amount Contributed	Average Amount per Contribution
CALIFORNIA ELECTION CAMPAIGN FUND			
a) American Independent	311	$ 1,230	$3.95
b) Democratic	23,044	110,011	$4.77
c) Libertarian	438	3,796	$8.67
d) Peace & Freedom	527	3,371	$6.40
e) Republican	21,398	114,908	$5.37
f) No Party Specified	9,244	42,471	$4.59
SUBTOTAL	54,962	$ 275,787	$5.02
CALIFORNIA SENIORS FUND	45,715	177,928	$3.89
ENDANGERED SPECIES FUND	145,987	785,200	$5.38
STATE CHILDRENS TRUST FUND	153,071	830,532	$5.43
U.S. OLYMPIC COMMITTEE	54,750	197,217	$3.60
TOTAL	454,485	$2,266,664	$4.99

	1985 TAXABLE YEAR		
Contribution	Number of Contributors	Amount Contributed	Average Amount per Contribution
CALIFORNIA ELECTION CAMPAIGN FUND			
a) American Independent	400	$ 1,458	$3.65
b) Democratic	27,346	127,164	$4.65
c) Libertarian	427	3,358	$7.86
d) Peace & Freedom	586	3,565	$6.08
e) Republican	25,067	120,435	$4.80
f) No Party Specified	11,422	41,251	$3.61
SUBTOTAL	65,248	$ 297,231	$4.56
CALIFORNIA SENIORS FUND	96,761	439,963	$4.55
ENDANGERED SPECIES FUND	135,917	757,931	$5.58
STATE CHILDRENS TRUST FUND	141,252	786,405	$5.57
U.S. OLYMPIC COMMITTEE	56,634	205,147	$3.62
TOTAL	495,812	$2,486,677	$5.02

*Figures do not include administrative cost adjustment.
Source: FTB Withhold master file

High Income Tax Returns

Section 19289.5 of the Revenue and Taxation Code requires the annual publication of a report of high-income Californians who pay no California income tax. The report must also cover the relative importance of the various tax provisions permitting these persons to avoid taxation. Statistical data were taken from all returns with adjusted gross income of $200,000 or more.

Descriptive tables are provided in the Statistical Appendix (Tables 8 and 8A) and are based on four measures of income:

1. Adjusted gross income.
2. Expanded income, an alternative definition of income which includes sheltered capital gains and other tax preference items and excludes personal investment expenses to the extent that they do not exceed investment income. As a measure for "personal investment expenses," reported interest expense deductions, excluding home mortgage interest, was used. Investment income was assumed to equal the sum of dividends, interest, capital gains and other preference income.
3. Adjusted gross income plus tax preference income.
4. Adjusted gross income less investment expenses.

The last two income concepts are provided to illustrate the separate effect of each factor on expanded income.

The solar and energy conservation credits were the largest items attributed to tax reductions for these taxpayers.

Taxable year 1981 was the mark of an increasing trend of non-taxed returns with income over $200,000. These increases have been attributed to a growing number of taxpayers claiming windmills as a solar energy credit. In 1985 there were significant changes in tax law reducing the amount of allowable credits which could be claimed per tax year. These changes in tax law were primarily responsible for the 1985 reduction of non-taxed returns with expanded income over $200,000.

The following is a summary of data from appendix Table 8 and 8A.

Personal Income Tax
High Income Returns With Expanded Income Over $200,000
1977–1985 Taxable Years

Taxable Year	Total Returns	Nontaxed Returns	Percent of Total
1977	9,914	2	0.0
1978	11,821	3	0.0
1979	20,476	3	0.0
1980	22,002	4	0.0
1981	24,560	20	0.1
1982	31,393	51	0.2
1983	39,100	84	0.2
1984	50,180	355	0.7
1985	63,886	146	0.2

Bank and Corporation Tax

For the 1985 income year 388,244 banks and corporations filed franchise tax returns and paid almost $3.36 billion in tax. This represented a 9.06 percent increase in tax over 1984.

Tables appearing in the text and the statistical appendix are based on a stratified sample of the corporate returns filed. The sample includes all large corporations (corporations with state net income greater than $5 million and corporations which paid $100,000 or more for combined personal property and business license taxes) and two percent of all other corporations. The sample for 1985 consisted of 1,089 large corporations and 7,295 other corporations. The tables provide summary statistics for all corporations including apportioning corporations subject to the franchise tax.

Taxation of Corporations

Corporations organized and operating within California and out-of-state corporations doing business in California pay a franchise tax. Other corporations deriving income from California sources but not sufficiently present to be classified as "doing business" in California pay the corporation income tax at the same rate of 9.6 percent.

Tax Rates

The tax rate is applied against net income earned in or attributable to California. All corporations subject to the franchise tax must pay a minimum tax of $200. Corporations subject to the income tax are not required to pay the minimum tax nor are they subject to tax on interest from obligations of the United States, the State of California, or its political subdivisions. Financial corporations paid an additional tax of 1.22 percent of their income to make up for the fact that they receive exemptions from certain local levies not available to non-financial corporations.

Unitary Method

The phrase "income attributable to California" refers to situations in which a corporation is doing business both within and without the state and the operations outside are closely integrated or "unitary" with the business activity within the state. This connection can take several forms which convey a high degree of interdependence between operations, such as centralizing decision making, purchasing, selling, accounting, and financing. In such cases, California's share of worldwide operations is determined by an apportionment formula which is the arithmetic average of the ratios of California sales to total unitary sales, California payrolls to total unitary payroll, and California property to total unitary property value.

A corporation, though owned and controlled by individuals, is a separate entity for tax purposes. Expenses incurred in the course of doing business which are attributable to California operations are deductible in determining state net income.

Estimated Tax

Corporations subject to the franchise tax are required to pay their tax on a current basis for the privilege of exercising their franchise to do business in California. Corporations file declarations of estimated tax and pay the estimated tax in quarterly installments during the income year. The first quarterly installment must amount to at least the minimum franchise tax of $200.

Exempt Corporations

Certain incorporated organizations are exempt from the corporate tax. These exempt corporations are organized and operated for nonprofit purposes under specific sections of the law. They include fraternal societies, churches, charitable and educational organizations, civic leagues, social clubs, and others. These organizations are not included in data presented in this report.

Returns Filed

Of the 388,244 returns filed for calendar and fiscal years ending in 1985, only 0.8 percent had state net income exceeding $1 million, but these corporations accounted for 73.2 percent of the total taxes paid. Corporations with less than $25,000 in state net income comprised 81.5 percent of all returns filed but accounted for only 4.9 percent of total taxes paid.

Statistics by industry show service industries accounting for 37.9 percent of net income returns filed, trade industries accounting for 25.5 percent, and finance, insurance, and real estate industries accounting for 13.3 percent. The remaining industries accounted for 23.3 percent of net income returns.

Tax on Preference Income

For the 1985 income year, preference tax was reported on 564 corporation returns, for a total tax of $6.2 million.

Preference income consists of business deductions in excess of specified amounts. The Bank and Corporation Tax Law provided for a preference tax of 2.5 percent on the following items of income:

- Accelerated depreciation of real property, to the extent it exceeds depreciation allowable for the year under the straight-line method.
- Excess deductions for additions to reserves for bad debt in excess of loss experience.
- Percentage depletion in excess of the adjusted cost (before depletion) of the resource producing property at the end of the year.

Before application of the 2.5 percent tax rate, preference income is reduced by a $30,000 exclusion and any net loss incurred for the year. The exclusion is allowed for each member of an affiliated group of controlled corporations if they are actively doing business in the state.

Income and Deductions

Based on the sample, corporations reported approximately $1.4 trillion in gross income for 1985. This amount is a combination of gross receipts ($3.1 trillion) less cost of goods sold ($2.1 trillion), plus other income. Other income totaled $377.2 billion and consisted of dividends, interest, rents, royalties, capital gains, and miscellaneous sources.

Bank and Corporation Taxes
Sources of Gross Income
1984 and 1985 Income Years

	1984 INCOME YEAR		1985 INCOME YEAR		Percent Of Change In Amount
	Returns	Amount (000)	Returns	Amount (000)	
Gross Receipts	299,725	$3,337,255,626	294,631	$3,083,377,936	-7.6
Less: Cost of Goods Sold	177,605	2,262,929,464	179,523	2,069,737,702	-8.5
Gross Profit	299,725	$1,074,326,162	295,117	$1,013,640,234	-5.6
Dividends	27,564	$86,526,013	22,672	$50,071,749	-42.1
Interest	200,024	114,364,576	202,267	183,810,692	60.7
Other Income	179,765	136,393,362	171,069	143,282,512	5.1
Total Gross Income	345,348	$1,411,610,113	335,619	$1,390,805,187	-1.5

Total corporate deductions were approximately $1.3 trillion in 1985. The largest single category of expenses was for salaries, wages and compensation of officers, followed by interest expenses. The large "other deductions" category included administrative and sales expenses, bonuses and commissions, freight and delivery expenses, sales discounts, travel and entertainment expenses, unrealized profit on current year installment sales, and some losses resulting from theft, fire, storm, etc.

Bank and Corporation Taxes
Deductions by Type
1985 Income Year

	Number	Amount (000)
Compensation of Officers & Salary and Wages	259,265	$295,603,667
Bad Debts	75,799	15,149,176
Interest	215,864	203,787,842
Contributions	71,348	2,571,953
Pensions and Profit Sharing Plans	77,059	19,199,878
Employee Benefits Plans	79,526	32,281,098
Other Deductions	350,680	687,732,359
Total Deductions	351,042	$1,256,325,973

Corporations report income sources and deductions on the basis of federal law. However, certain adjustments must be made to reflect differences

Income and Deductions (continued)

between the federal and state tax laws. Typical state adjustments for federal law differences include the deletion of the federal deduction for taxes on or measured by profits, the inclusion of interest received on government obligations, and the exclusion of intercompany dividend payments as income for unitary companies.

Bank and Corporation Taxes
Net Income, Adjustments and Taxes
1985 Income Year

		Amount (000)
Gross Income		$1,390,805,187
Deductions	–	1,256,325,973
Net Income (Before State Adjustments)		$134,479,214
State Adjustments		
Additions	+	$69,067,654
Deductions	–	44,903,584
Net Income (After State Adjustments)		$158,643,284
State Net Income		
Nonallocating		$2,574,804
Allocating		18,544,995
Total State Net Income		$21,119,799
State Tax		$3,421,346
Additional Tax for Preference Income	+	5,729
Tax Credits	–	67,454
Net State Tax		$3,359,621

Total state net income (total of net profit less net losses reported) was $21.1 billion, for a total tax assessed of $3.4 billion.

Apportionment of Income

Corporations engaged in a unitary business within and without the state are required to complete Schedule R, Schedule of Apportionment and Allocation of Income. "Nonbusiness" adjustments represent transactions not normally considered an integral part of the regular business operation and, thus, are allocated entirely to the state of commercial domicile or situs. The sum of the items of nonbusiness income completely allocable to California, plus the amount of business income attributable to California by the apportionment formula, constitute the amount of a corporation's entire net income subject to the tax. For 1985, there were 19,817 corporations with multistate and/or multinational activity that resulted in $18.5 billion in state net income.

The three factor apportionment formula (sales, payroll and property) is used only to compute a percentage, which is then applied to the total business income to determine the portion taxable in California. For each factor the total amount within and without the state is calculated. The composite average constitutes the apportionment factor.

Apportionment of Income (continued)

Bank and Corporation Taxes
Apportionment of State Net Income
1985 Income Year

	Number	Amount (000)
NET INCOME (After State Adjustments)	20,416	$156,023,296
NONBUSINESS INCOME (OR LOSS)		
Dividends	1,236	$ 7,952,813
Interest	3,946	2,127,297
Property Rental Income (or Loss)	610	188,317
Royalties	362	350,353
Gain (or Loss) From Sale of Assets	2,029	2,290,431
Partnership Income (or Loss)	358	-187,257
Miscellaneous Income (or Loss)	903	6,594,581
TOTAL NONBUSINESS INCOME (OR LOSS)	5,997	$ 19,316,535
BALANCE OF NET INCOME	20,416	$136,706,761
PLUS INTEREST OFFSET	3,357	4,157,516
TOTAL BUSINESS INCOME	20,416	$140,864,277
APPORTIONED BUSINESS ATTRIBUTABLE TO CALIFORNIA	20,416	$ 17,420,814
NONBUSINESS INCOME (OR LOSS) WHOLLY ATTRIBUTABLE TO CALIFORNIA		
Dividends	367	$ 135,775
Interest	926	169,875
Property Rental Income (or Loss)	194	2,173
Royalties	69	3,836
Gain (or Loss) From Sale of Assets	751	133,890
Partnership Income (or Loss)	82	-17,118
Miscellaneous Income (or Loss)	711	826,180
TOTAL *	19,763	$ 18,675,422
MINUS INTEREST OFFSET	790	164,826
BALANCE OF NET INCOME	20,416	$ 18,510,596
CONTRIBUTION ADJUSTMENT	3,119	34,399
TOTAL STATE NET INCOME (After Apportionment)	19,817	$ 18,544,995

* Includes apportioned business attributable to California

California property totaled $575.0 billion for all apportioning corporations, representing 16.1 percent of their worldwide property. Salary and wages amounted to $90.6 billion, 13.5 percent of their worldwide total, while sales for California amounted to $414.3 billion, 12.6 percent of their worldwide sales. The net effect of the three factors for corporations was to apportion, on the average, 14.1 percent of worldwide unitary income to California.

Apportionment of Income (continued)

Bank and Corporation Taxes
Apportionment Formula
1985 Income Year

	Number	Amount (000)	
Total Property Values			
Within and Without the State	19,505	$3,560,940,266	
Within the State	17,385	$574,982,702	
Statewide Average			16.1%
Total Wages and Salaries			
Within and Without the State	19,056	$669,910,876	
Within the State	15,989	$90,642,046	
Statewide Average			13.5%
Total Sales			
Within and Without the State	20,177	$3,296,287,392	
Within the State	18,924	$414,324,619	
Statewide Average			12.6%
OVERALL AVERAGE			14.1%

Homeowner and Renter Assistance

California has provided tax relief to senior citizens in the form of property tax assistance since 1968. Legislation effective for the 1972 program reduced the requirement from the original age minimum of 65 years to 62 years. The program was extended to renters in 1977 and was based on a property tax equivalent amount presumed to be paid by renters. Beginning in 1979 eligibility for totally disabled homeowners and renters, irrespective of age, was added to the program.

Assistance represents partial reimbursement of local property taxes on personal residences paid directly by homeowners and indirectly by renters the previous fiscal year. For renters, a $250 property tax is assumed. To be eligible for assitance, the claimant's household income from all sources during the prior calendar year cannot exceed a maximum income amount of $12,000.

Relief for both homeowners and renters is based on applying a certain percentage to the property tax amount. This percentage varies inversely with the applicants' income levels, ranging from 4 percent to 96 percent.

The income measurement used is household income which corresponds to adjusted gross income for tax purposes but is increased for such nontaxable sources as social security, cash public assistance, pensions and annuities (not otherwise taxable), unemployment insurance, tax-exempt interest, life insurance proceeds, gifts in excess of $300, and worker's compensation.

HRA Program Summary

The filing period for assistance is from May 16 of the fiscal year for which assistance is claimed through August 31 of the subsequent fiscal year. The Franchise Tax Board may accept claims through June 30 of the fiscal year following that for which assistance is claimed.

During 1986, 264,095 qualified homeowners and renters received $29.1 million in residential property tax assistance under the Homeowner and Renter Assistance Program. This represented a 15.7 percent decrease in assistance from the previous claim year. The average assistance payment for 1986 was $110, versus $115 for 1985. This decline occured primarily because the household income bracket established for relief purposes are not indexed for the effects to inflation.

HRA Program Summary (continued)

Renters made up the majority of the program claimants, filing 78.3 percent of all claims. Renter claimants received distributions of $24.0 million through this assistance program representing 82.4 percent of the total amount paid. Average assistance for renter claimants was $116 compared to $99 for homeowners. The larger average assistance for renters reflected generally lower income levels in this group. The average household income of renters was $6,523 compared to $6,978 for homeowners. Claimants in the $5,000-$7,000 income class received 71.3 percent of assistance. Social security income accounted for 68.3 percent of all household income reported. Public assistance accounted for 9.2 percent, interest and dividends accounted for 11.4 percent, and pensions and annuities accounted for 8.1 percent. The remaining 2.6 percent of total household income consisted of rental income, net business income, insurance proceeds, death benefits, wages, gifts, and income from other household members.

Homeowner - Renter Assistance
1986 Claims

	Number of Claimants	Total Household Income (Thousands)	Average Household Income	Total Assistance Paid (Thousands)	Average Assistance	Total Property Taxes (Thousands)	Average Property Taxes
Homeowners							
Senior Citizens	53,719	$ 388,429	$7,231	$ 4,744	$ 88	$15,154	$282
Disabled	3,535	23,776	$6,726	388	$110	1,128	$319
Subtotal	57,254	$ 412,205	$6,978	$ 5,132	~~$ 99~~	$16,282	$301
Renters							
Senior Citizens	148,214	$ 981,893	$6,625	$16,835	$114	$37,054	$250
Disabled	58,627	367,409	$6,267	7,131	$122	14,657	$250
Subtotal	206,841	$1,349,302	$6,523	$23,966	$116	$51,711	$250
GRAND TOTAL	264,095	$1,761,507	$6,670	$29,098	$110	$67,993	$257

* $250 Renter Statutory Property Tax Equivalent

Additional statistical information is available in the appendix section.

Legislation and Litigation

Significant legislation enacted in 1986 which affected the various laws administered by the department:

Personal Income Tax Law Changes

Beverage Containers — Redemption and Recycling Values
AB 2020 (Chapter 1290)
Excluded from a consumer's gross income any amount received for empty beverage containers from a recycling center or recycling location. Required the department to submit a report to the Legislature on or before December 31, 1992, describing whether taxpayers who entered into collection and redemption activities for profit received significant payments of redemption values and redemption bonuses, and if the payments were being properly included in their gross income.

Disaster Relief
AB 2536 (Chapter 16)
Allowed carryover (up to five years) of unused casualty losses, in Presidentially declared disaster areas, from forest fire or other related casualty occurring in California in 1985, or from storm, flooding, or other related casualty occurring in California in 1986. Also, casualty losses sustained in 1986 from storm, flooding, or other related casualty in any county in California which the Governor proclaimed to be in a state of disaster, even through not a Presidentially declared disaster area, qualified for the carryover. Taxpayers, other than corporations, could take the February 1986 casualty losses on their 1985 returns.

Franchise Tax Board Written Advice — Interest Relief
AB 2615 (Chapter 535)
Provided relief from addition to tax (such as charges for failure to pay estimated tax), penalties, and interest for taxpayers who did not pay tax because they relied on written advice from the department. The tax liability was not waived. Relief was granted only if specified requirements were met. Relief did not apply if the taxpayer's request contained a misrepresentation of one or more material facts.

IRC Specified Data Change
AB 2620 (Chapter 193)
Moved forward one year to January 1, 1986, Calfiornia's date of reference to the Internal Revenue Code. Adopted the new federal Internal Revenue Code specified date, but expressly excluded conformity to the treatment of debt instruments.

Check-Off Contribution — Deduction Allowed
AB 2754 (Chapter 897)
Allowed deductions for amounts contributed to the designated check-off funds specified on individual income tax returns. These deductions were not allowable on the return where the designations were made, but rather were allowed for the taxable year in which the return was filed.

Miscellaneous Enforcement Provisions
AB 3060 (Chapter 1361)
Enhanced the department's ability to identify tax evaders, enforce the tax laws, and more equitably apply certain penalties. Required persons seeking professional or occupational licenses to provide their social security numbers or federal employer identification numbers. Allowed the department to seize and sell off-sale and on-sale general liquor licenses when a business terminated and delinquent taxes were due and payable. Provided that when a taxpayer was more than 60 days delinquent in filing an income tax return, the minimum amount of penalty that could be assessed was the lesser of $100 or 100 percent of the tax due **after** applying payments and credits. Allowed an individual taxpayer, whom the department determined to have financial hardship, to pay his or her tax, penalties, and interest in installments.

Waiver of Interest
AB 3401 (Chapter 925)
Provided the department with the discretion to waive interest if a tax debtor's inability to pay interest was due solely to extreme financial hardships experienced by the tax debtor because of a significant disability or other catastrophic circumstances.

Diversified and Nondiversified Management Companies — Exempt Interest Dividends
AB 4278 (Chapter 1156)
Authorized a management company to pay exempt interest dividends to its shareholders if, at the close of each quarter of its taxable year at least 50 percent of the value of its total assets or a segregated "series" consists of qualified obligations. Defined a "series" as a segregated portfolio of assets, the beneficial interest in which is owned by a class or series of stock of the management company that is exclusive of all other classes or series with respect to that portfolio of assets. Expanded the definition of mangement companies eligible to pay exempt interest dividends.

Gross Income Exclusion — National Guard Emergency Duty Pay
AB 4419 (Chapter 779)
Excluded from income the compensation and allowances received for active duty services in the California National Guard and State Military Reserve for any month during which the member served because of a declaration of emergency or was hospitalized while under a declaration of emergency. Commissioned officers of the qualified organizations were limited to a $500 exclusion each month.

Net Operating Loss Carryovers — Farm
SB 55 (Chapter 54)
Allowed taxpayers engaged in the business of farming to carryover net operating losses from farming for fifteen years.

Job Tax Credits
SB 1614 (Chapter 1087)
Extended the jobs tax credit to December 31, 1989. Provided the election or revocation of the election to take the credit at any time during the four year statute of limitations for that year. Provided that any individual who, at the time of his or her hiring, was registered under the Greater Avenues of Independence Act of 1985 qualified the employer/applicant for this credit.

Ridesharing: Employer Credit — Employee Benefit Exclusion
SB 1794 (Chapter 1444)
Extended the sunset date from December 31, 1986 to December 31, 1990, for the ridesharing tax credit allowed to employers for the cost of qualified vehicles provided under an employer sponsored ridesharing incentive program. Added a new tax credit for vehicles purchased or leased and used in a third party ridesharing program. Reinstated (until January 1, 1991) the gross income exclusion allowed employees for compensation received for the costs of participating in an employer's ridesharing program.

Bank and Corporation Tax Law Changes

Beverage Containers — Redemption and Recycling Values
AB 2020 (Chapter 1290)
See summary under "Personal Income Tax Law".

Disaster Relief
AB 2536 (Chapter 16)
See summary under "Personal Income Tax Law".

Franchise Tax Board Written Advice — Interest Relief
AB 2615 (Chapter 535)
See summary under "Personal Income Tax Law".

Miscellaneous Enforcement Provisions
AB 3060 (Chapter 1361)
See summary under "Personal Income Tax Law".

Management Companies — Exempt Interest Dividends
AB 4278 (Chapter 1156)
Expanded the definition of management companies eligible to pay exempt interest dividends to include business trusts and other regulated organizations and nondiversified management companies.

Net Operating Loss Carryovers — Farms
SB 55 (Chapter 54)
See summary under "Personal Income Tax Laws".

Unitary Business — Water's Edge Election
SB 85 (Chapter 660)
Allowed certain qualified banks and corporations to elect to determine their income derived from or attributable to sources within California under a water's edge method. Also, allowed these banks and corporations to deduct specified portions of qualifying dividends. Eliminated the bad debt reserve method for all corporations (other than savings and loan associations, banks, and financial institutions), and for dealers in real and tangible personal property who are endorsers, guarantors or indemnitors; and limited the use of the installment method of accounting.

Job Tax Credits
SB 1614 (Chapter 1087)
See summary under "Personal Income Tax Law".

Ridesharing — Employer Credit
SB 1794 (Chapter 1444)
See summary under "Personal Income Tax Law".

Tax Appeals

Taxpayers who disagree with the department's action on their protest or claim for refund may appeal the decision to the State Board of Equalization. The Franchise Tax Board Appeals Bureau is responsible for representing the department's position.

In 1986, 1,892 appeals involving $32.3 million in revenue were filed, compared to 1,355 and $31.4 million in 1985.

During 1986, 1,993 appeals were completed. The Board of Equalization issued decisions in 451 of the completed cases.

Significant Appeal Decisions

Combined Reporting

Appeal of Foothill Publishing Company and the Record Ledger (2-4-86)

The taxpayer was subject to combined reporting even though activities in other states were protected by Public Law 86-272 and no formula factors existed outside of California.

Appeal of Speciality Restaurants Corp (9-10-86)

To utilize combined reporting procedures, the parent taxpayer must show that a subsidiary's diverse business activities are functionally integrated and not an unrelated investment. The existence of common officers and directors, facilities and centralized accounting and staff services without other unitary factors are insufficient facts to establish operational integration.

Tax Preference: Small Business Stock

Appeal of Magnus F. and Denise Hagen (4-9-86)

Capital gain adjustment sales of qualifying "small business stock" is not an item of tax preference, regardless of the date of stock acquisition.

Partnership Gain

Appeal of Holiday Inns, Inc. (4-9-86)

Gain on sale of partnership interest in a partnership whose activities were not unitary was characterized as income from intangible property reportable at corporate partners non-California commercial domicile.

Residency

Appeal of John J. and Rosemary Levine (7-29-86)

Employment related absence that was expected to last only two years was not sufficient to establish nonresident status.

Separate Accounting

Appeal of Young's Market Company (11-19-86)

Earnings and profits available for dividend distributions are determined on the basis of separate accounting, rather than unitary apportionment method.

Litigation

During 1986, 11 suits for refund were filed against the Franchise Tax Board and 16 cases were closed. The total number of pending cases decreased to 131.

The most significant lawsuits filed against the department were:

Foreign Parent

Shiseido Cosmetics (America), Ltd. v ***Franchise Tax Board.*** The issue is whether the defendant's combination of a foreign parent with its domestic subsidiary violates the Due Process and/or Commerce Clause(s) of the United States Constitution.

Combined Reporting

Camsco Foundry, Inc. et at. v ***Franchise Tax Board.*** The issue is whether plaintiffs met the ownership requirement under the unitary theory in order to entitle them to file a combined report.

Apportioning Income

Pfizer, Inc. v ***Franchise Tax Board.*** The issues are (1) whether plaintiff and its domestic subsidiaries were engaged in a single unitary business during the litigation years, and (2) whether defendant properly applied the three-factor apportionment formula to determine the net income of plaintiff derived from sources within California.

Unitary Business

In 1986, of the 16 cases closed, the most significant was ***Stride Rite Retail Corporation*** v ***Franchise Tax Board.*** The Superior Court of Los Angeles County held plaintiff was engaged in a unitary business with its parent and other subsidiaries.

Appendix

Major Tax Law Changes

Table 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
1935–1973ff

Taxable income (adjusted gross income less deductions and exemptions)	*Income year*					*Taxable income (adjusted gross income less deductions)*	*Income year*	
	1935–42	*1943–48*[1]	*1949–51*	*1952–58*[2]	*1959–66*[3]		*1967–72*[4]	*1972–73*[5.7]
Up to $2,500	1%	1%	1%	1%	1%	Up to $4,000	1%	1%
$2,500 to 5,000	1	1	1	1	1	$4,000 to 7,000	2	2
5,000 to 7,500	2	1	2	1	2	7,000 to 10,000	3	3
7,500 to 10,000	2	1	2	1	2	10,000 to 13,000	4	4
10,000 to 12,500	3	2	3	2	3	13,000 to 16,000	5	5
12,500 to 15,000	3	2	3	2	3	16,000 to 19,000	6	6
15,000 to 20,000	4	3	4	2	4	19,000 to 22,000	7	7
20,000 to $25,000	5	4	5	3	5	22,000 to 25,000	8	8
25,000 to 30,000	6	5	6	3	6	25,000 to 28,000	9	9
30,000 to 40,000	7	6	6	4	7	28,000 to 31,000	10	10
40,000 to 50,000	8	6	6	5	7	31,000 to 50,000	10	11
50,000 to 60,000	9	6	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	6	7	10,000 to 150,000	10	11
150,000 to 250,000	14	6	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	6	7	250,000 and over	10	11

Table 1B Personal Income Tax
SYNOPSIS OF TAX RATES
Single Persons and Married Persons Filing Separately 1935–1973ff

Taxable income (adjusted gross income less deductions and exemptions)	*Income year*				*(Taxable Income (adjusted gross income less deductions)*	*Income year*	
	1935–42	*1943–48* [1]	*1949–58*	*1959–66* [3]		*1967–72* [4]	*1973* [5,7]
Up to $2,500	1%	1%	1%	1%	Up to $2,000	1%	1%
$2,500 to 5,000	1	1	1	2	$2,000 to 3,500	2	2
5,000 to 7,500	2	1	2	3	3,500 to 5,000	3	3
7,500 to 10,000	2	1	2	4	5,000 to 6,500	4	4
10,000 to 12,500	3	2	3	5	6,500 to 8,000	5	5
12,500 to 15,000	3	2	3	6	8,000 to 9,500	6	6
15,000 to 20,000	4	3	4	7	9,500 to 11,000	7	7
20,000 to 25,000	5	4	5	7	11,000 to 12,500	8	8
25,000 to 30,000	6	5	6	7	12,500 to 14,000	9	9
30,000 to 40,000	7	6	6	7	14,000 to 15,500	10	10
40,000 to 50,000	8	6	6	7	15,500 to 50,000	10	11
50,000 to 60,000	9	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	7	100,000 to 150,000	10	11
150,000 to 250,000	14	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	7	250,000 and over	10	11

Table 1C Personal Income Tax
SYNOPSIS OF TAX RATES
Unmarried Heads of Household 1935–1974ff

Taxable income (adjusted gross income less deductions and exemptions)	*Income year*				*(Taxable income (adjusted gross income) less deductions)*	*Income year*		
	1935–42	*1943–48* [1]	*1949–58*	*1959–66* [3]		*1967–72* [4]	*1973* [5]	*1974* [6,7]
Up to $2,500	1%	1%	1%	1%	Up to $3,000	1%	1%	1%
$2,500 to 5,000	1	1	1	2	$3,000 to 4,000	2	2	1
5,000 to 7,500	2	1	2	3	4,000 to 4,500	2	2	2
7,500 to 10,000	2	1	2	4	4,500 to 6,000	3	3	2
10,000 to 12,500	3	2	3	5	6,000 to 7,500	4	4	3
12,500 to 15,000	3	2	3	6	7,500 to 9,000	5	5	4
15,000 to 20,000	4	3	4	7	9,000 to 10,500	6	6	5
20,000 to 25,000	5	4	5	7	10,500 to 12,000	7	7	6
25,000 to 30,000	6	5	6	7	12,000 to 13,500	8	8	7
30,000 to 40,000	7	6	6	7	13,500 to 15,000	9	9	8
40,000 to 50,000	8	6	6	7	15,000 to 16,500	10	10	9
50,000 to 60,000	9	6	6	7	16,500 to 18,000	10	11	10
60,000 to 70,000	10	6	6	7	18,000 and over	10	11	11
70,000 to 80,000	11	6	6	7				
80,000 to 100,000	12	6	6	7				
100,000 to 150,000	13	6	6	7				
150,000 to 250,000	14	6	6	7				
250,000 and over	15	6	6	7				

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[1] A temporary reduction in tax in the lower income levels was effected in this period by widening the initial tax rate bracket from $5,000 to $10,000. This temporary reduction was renewed in 1945, 1947, and 1948 but was allowed to lapse in 1949. In addition, the maximum rate was reduced from 15 percent on amounts in excess of $250,000 to 6 percent on amounts in excess of $30,000.

[2] Income splitting on joint returns was first effective in this period. Under this provision, the tax imposed is twice the tax which would be imposed if the taxable income of the couple were cut in half.

[3] The tax brackets were narrowed from $10,000 to $5,000 for married couples filing jointly and from $5,000 to $2,500 for all others in this period. At the same time, the maximum rate was increased from 6 percent to 7 percent.

[4] Tax brackets were narrowed and the tax rates increased to 10 percent. Taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions, personal exemptions, and exemptions for dependents (Stats. 1967, Ch. 963).

A special 10 percent reduction in tax liabilities, maximum $100 for single individuals and $200 for married couples filing jointly, was effective for the 1969 income year (Stats. 1969, Ch. 1464).

A forgiveness tax credit of 20 percent was provided with respect to 1971 income year taxes along with enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971 [First Extraordinary Session], Ch. 1).

[5] The maximum tax rate was increased from 10 percent to 11 percent (Stats. 1971 [First Extraordinary Session], Ch. 1). A special income tax credit ranging from 20 percent to 100 percent of tax liability was effective for the 1973 income year (Stats. 1973, Ch. 296).

[6] Tax brackets were eased for heads of households effective with the 1974 income year (Stats. 1973, Ch. 1180).

[7] Tax brackets were indexed at rate of 5.222% for 1978; 6.88% for 1979; 17.33% for 1980; 8.26% for 1981; 9.32% for 1982; -1.2% for 1983; 4.6% for 1984; and 3.5% for 1985. Indexing reflects the June to June change in the California Consumer Price Index less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years (Stats. 1978, Ch. 569).

Table 2
Personal Income Tax
PERSONAL AND DEPENDENT ALLOWANCES AND STANDARD DEDUCTION
1935–1968ff

Marital status	*Income year*									
	1935–38	*1939–42*	*1943–44* [1]	*1945–47* [2]	*1948–52* [3]	*1953–58* [4]	*1959–63* [5]	*1964–66* [6]	*1967* [7]	*1968* [8]
1. Personal exemptions										
(a) Joint returns of married persons	$2,500	$2,500	$3,500	$4,500	$3,500	$3,500	$3,000	$3,000	$50 Tax	$50 [9]
(b) Separate returns of married persons	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25 credit	25 [9]
(c) Returns of single persons	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	25 in lieu of	25 [9]
(d) Returns of unmarried heads of household	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000	50 deduction	50 [9]
(e) Returns of blind persons (additional)	–	–	–	–	500	500	600	600	8 for	8 [9]
(f) Returns of estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000	10 exemptions	10
(g) Returns of trusts	1,000	100	100	100	100	100	100	100	1	1
2. Exemption for each dependent	400	400	400	400	400	400	600	600	8	8 [9]
3. Standard deductions										
(a) Joint returns of married persons	–	–	–	–	–	–	–	$1,000	$1,000	$2,000 [9]
(1) Adjusted gross income $5,000 or more	–	–	–	$300	$300	–	10%	–	–	–
(2) Adjusted gross income $10,000 or more	–	–	–	–	–	$600	$1,000	–	–	–
(3) Adjusted gross income less than $5,000	–	–	–	6%	6%	–	–	–	–	–
(4) Adjusted gross income less than $10,000	–	–	–	–	–	6%	10%	–	–	–
(b) Return of unmarried heads of household	–	–	–	–	–	–	–	1,000	1,000	2,000 [9]
(1) Adjusted gross income $5,000 or more	–	–	–	300	300	300	500	–	–	–
(2) Adjusted gross income less than $5,000	–	–	–	6%	6%	6%	10%	–	–	–
(c) Returns of single persons and separate returns of married persons	–	–	–	–	–	–	–	500	500	1,000 [9]
(1) Adjusted gross income $5,000 or more	–	–	–	300	300	300	500	–	–	–
(2) Adjusted gross income less than $5,000	–	–	–	6%	6%	6%	10%	–	–	–

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[1] Temporary provisions increased the exemptions of individuals by $1,000 and of estates by $500.

[2] Temporary provisions increased the personal exemptions allowed individuals by an additional $1,000. Personal exemptions were raised to $2,000 and $3,500. A standard deduction in lieu of itemized nonbusiness deductions was introduced at this time. The standard deduction was 6 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "optional tax table" or $300 when a person filed a separate return and was ineligible to use the optional tax table and chose not to itemize deductions.

[3] Personal exemptions enacted in 1945 were made permanent. An additional $500 was allowed a blind taxpayer or spouse.

[4] The filing of joint returns was made more attractive in this period. For couples with combined incomes of $10,000 or more, the standard deduction was raised from $300 to $600.

[5] Personal exemptions were reduced by $500; exemptions for dependents were increased by $200; and exemptions for the blind were increased by $100. The standard deduction was increased from 6 percent to 10 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "tax table" rather than the tax rate schedule. For persons ineligible to use the optional tax table (i.e., married couples with adjusted gross income of $5,000 or more), the standard deduction was increased to $1,000 for married couples filing jointly and to $500 for all others.

[6] A flat standard deduction of $1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of $500 for all other individuals regardless of the amount of the adjusted gross income was substituted for the 10 percent standard deduction in the prior law. Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemption, exemptions for dependents, and standard deduction.

[7] Tax credits for personal and dependent exemptions were substituted for deductions (Stats. 1967, Ch. 1479).

[8] The flat standard deduction was increased to $2,000 for married couples filing jointly and unmarried heads of household and to $1,000 for single persons (Stats. 1968 [First Extra Session] Ch. 1). The $50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is $8.

[9] Indexed for 1979 and future years by the full California Consumer Price Index change from June to June. The change for 1980 was 17.33%; 1981 was 8.26%; 1982 was 9.32%; 1983 was -1.2%; for 1984 was 4.6%; and for 1985 was 3.5%. (Stats. 1978, Ch. 569).

Table 3
Bank and Corporation Taxes
SYNOPSIS OF TAX RATE CHANGES
1929–1982

Corporation Type	*1929–32*	*1933–34*	*1935–36*[1]	*1937–42*	*1943–49*[2]	*1950–58*	*1959–66*[3]	*1967–71*[4]	*1972*[5]	*1973*[6]	*1974–79*[6]	*1980–81*	*1982ff*
I. General corporations													
a. Tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Minimum franchise tax *	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200	$200	$200
II. Banks													
a. General franchise tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Add-on, in lieu rate	–	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	†	2.0%‡	†
c. Composite rate	2%	6%	8%	8%	7.4%	8%	11.0%	11%	11.6%	12.3%	†	11.6%	†
d. Minimum franchise tax *	–	–	–	–	–	–	–	–	–	–	–	$200	$200
III. Other financial corporations													
a. General franchise tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Add-one, in lieu rate	–	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	†	2.0%‡	†
c. Composite rate	2%	6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	†	11.6%	†
d. Financial offset II	–	II	II	II	II	II	II	II	II	II	II	II	II
e. Minimum tax	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200	$200	$200
IV. Corporations subject to income tax and not the franchise tax													
a. Tax rate *	–	–	–	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%

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[1] The bank and corporation franchise tax was extended to public utilities which heretofore had been taxed on gross receipts.

[2] Temporary provisions enacted during World War II reduced the franchise tax rate by 15 percent. This temporary reduction, which commenced with December 31, 1943 income year returns, was renewed in 1945, 1947, and 1948, but was allowed to lapse in 1949 with income years ending on or before November 20, 1949.

[3] The rate increase was effective for income earned on and after January 1, 1959. The minimum tax was increased to $100 and subsequently reduced to $25 for credit unions with $20,000 or less gross income and gold mining companies inactive since 1950.

[4] The tax rate increase was effective for income earned on and after January 1, 1967.

[5] The tax rate increase was effective for income years ending after December 31, 1971. The minimum tax increase from $100 to $200. (Stats. 1971, First Extraordinary Session, Ch. 1.)

[6] The general corporation tax rate was increased from 7.6 percent to 9 percent on July 1, 1973, to reach the full 9 percent, on a monthly prorated basis, with income years ending June 30, 1974 and thereafter. For 1973 calendar year corporations, the tax rate was 8.3 percent general and 12.3 percent financial (Stats. 1972, Ch. 1406.)

[*] The minimum tax does not apply to corporations subject to the income tax rather than the franchise tax. Banks were exempted from the minimum tax until 1980.

[†] Computed in-lieu rates dropped below the maximum 4 percent for these years: 1974 = 3.707%; 1975 = 3.978%; 1976 = 3.772%; 1977 = 3.425%; 1978 = 2.730%; 1979 = 1.633%; 1982 = 1.307%; 1983 = 1.330%; 1984 = 1.330%; and 1985 = 1.330%.

[‡] The in-lieu rate was set statutorily at 2 percent for income years ending in 1980 and 1981 (AB 66, Stats. 1979, Ch. 1150).

[II] Since nonbank financials, such as savings and loan associations, do pay local taxes and fees that banks are exempted from, they are entitled to offset their state tax by the amount of these local levies as long as the effective net tax rate does not drop below the general corporation rate. Beginning in 1981, however, these other financials received the same protection from local levies as banks, thus eliminating their offset (AB 66, Stats. 1979, Ch. 1150).

Appendix

Personal Income Tax

TABLE 1†
Personal Income Tax Statistics
COMPARISON BY INCOME YEARS
1935 through 1985 Taxable Years

	NUMBER OF RETURNS†	ADJUSTED[1] GROSS INCOME	TAXABLE INCOME[3]	TAX ASSESSED
1985	11,857,200	$306,005,694,459	$240,023,247,931	$10,636,087,730
1984	11,630,329	$290,103,630,395	$229,858,626,759	$9,817,265,664
1983	10,950,080	244,257,461,796	188,843,750,990	8,424,611,422
1982	10,721,424	224,864,257,752	175,605,696,681	7,240,834,538
1981	10,661,919	209,941,951,085	165,129,794,432	6,774,149,612
1980	10,335,674	189,296,754,718	150,455,415,513	6,205,907,550
1979	10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978	9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977	8,989,797	132,780,575,587	105,756,244,982	4,224,600,738
1976	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974	7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972	6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969	5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968	5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965	5,167,529	45,234,005,608	21,088,900,269	432,886,449
1964	4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959	4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958	3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956	3,218,105	22,482,156,836	8,788,488,254	135,477,815
1955	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952	2,252,317	13,927,890,159	††	85,108,713
1951	1,984,716	11,577,191,801	††	81,051,828
1950	1,584,514	9,238,315,755	††	73,222,657
1949	1,421,847	7,891,220,000	††	56,553,330
1948	836,932	5,910,851,000	††	47,452,061
1947	784,709	5,323,211,000	††	45,424,549
1946	735,457	5,188,840,000	††	49,376,994
1945	663,710	4,726,955,000	††	43,380,443
1944	1,014,851	5,691,494,000	††	45,386,790
1943	1,088,940	5,581,474,000	††	39,320,186
1942	1,197,700	4,571,110,000	††	43,025,728
1941	939,069	3,266,219,000	††	28,727,574
1940	778,514	2,545,627,000	††	19,237,738
1939	571,274	2,030,576,000	††	16,853,930
1938	493,728	1,825,971,000	††	17,834,961
1937	475,479	1,908,439,000	††	20,600,690
1936	423,420	1,751,781,000	††	19,607,851
1935	372,836	1,377,366,000	††	11,792,271

FOOTNOTES FOLLOW THIS SECTION

TABLE 2†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
1982 through 1985 Taxable Years

	1982 TAXABLE YEAR		1983 TAXABLE YEAR		1984 TAXABLE YEAR		1985 TAXABLE YEAR	
	NUMBER OF RETURNS							
ADJUSTED GROSS INCOME CLASS	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL
UNDER $5,000	2,180,033	20.3	2,131,623	19.5	2,049,086	17.6	2,073,136	17.5
5,000 UNDER 10,000	1,689,550	15.8	1,717,400	15.7	1,724,121	14.8	1,775,652	15.0
10,000 UNDER 15,000	1,440,400	13.4	1,397,010	12.8	1,496,282	12.9	1,492,278	12.6
15,000 UNDER 20,000	1,217,850	11.4	1,208,270	11.0	1,260,505	10.9	1,257,550	10.6
20,000 UNDER 25,000	950,350	8.9	973,550	8.9	1,026,962	8.8	985,583	8.3
25,000 UNDER 30,000	809,400	7.5	815,740	7.4	675,769	7.5	865,094	7.3
30,000 UNDER 40,000	1,091,500	10.2	1,127,330	10.3	1,280,923	11.0	1,330,640	11.2
40,000 UNDER 50,000	607,600	5.7	666,000	6.1	781,720	6.7	788,858	6.7
50,000 UNDER 100,000	621,060	5.8	776,040	7.1	960,040	8.3	1,073,586	9.1
100,000 AND OVER	113,681	1.1	137,117	1.2	174,921	1.5	214,823	1.8
TOTALS	10,721,424	100.0	10,950,080	100.0	11,630,329	100.0	11,857,200	100.0
	ADJUSTED GROSS INCOME IN THOUSANDS							
ADJUSTED GROSS INCOME CLASS	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
UNDER $5,000	$2,067,544	0.9	$2,236,361	0.9	$6,587,494	2.3	$4,296,043	1.4
5,000 UNDER 10,000	12,539,341	5.6	12,691,157	5.2	14,449,652	5.0	14,659,962	4.8
10,000 UNDER 15,000	17,985,894	8.0	17,400,610	7.1	19,374,797	6.7	19,364,110	6.3
15,000 UNDER 20,000	21,186,632	9.4	21,015,865	8.6	22,539,104	7.8	22,587,063	7.4
20,000 UNDER 25,000	21,310,330	9.5	21,807,771	8.9	23,511,980	8.1	22,448,906	7.3
25,000 UNDER 30,000	22,194,785	9.9	22,354,031	9.2	24,214,726	8.3	23,911,328	7.8
30,000 UNDER 40,000	37,657,643	16.7	38,940,235	15.9	44,873,194	15.4	46,362,414	15.2
40,000 UNDER 50,000	27,012,466	12.0	29,696,814	12.2	35,063,620	12.1	35,291,103	11.5
50,000 UNDER 100,000	39,507,969	17.6	49,496,285	20.3	62,034,101	21.4	70,145,205	22.9
100,000 AND OVER	23,401,657	10.4	28,618,335	11.7	37,454,964	12.9	46,939,560	15.3
TOTALS	$224,864,261	100.0	$244,257,464	100.0	$290,103,632	100.0	$306,005,694	100.0
	TAX ASSESSED IN THOUSANDS							
ADJUSTED GROSS INCOME CLASS	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
UNDER $5,000	$16,356	0.2	$8,561	0.1	$11,148	0.1	$8,425	0.1
5,000 UNDER 10,000	56,940	0.8	60,455	0.7	55,055	0.6	42,433	0.4
10,000 UNDER 15,000	189,644	2.6	187,045	2.2	195,952	2.0	168,301	1.6
15,000 UNDER 20,000	351,467	4.9	360,235	4.3	365,024	3.7	326,197	3.1
20,000 UNDER 25,000	454,901	6.3	489,114	5.8	500,444	5.1	446,791	4.2
25,000 UNDER 30,000	530,314	7.3	580,201	6.9	611,393	6.2	581,747	5.5
30,000 UNDER 40,000	1,032,090	14.3	1,120,978	13.3	1,256,369	12.8	1,292,034	12.1
40,000 UNDER 50,000	886,143	12.2	984,852	11.7	1,124,823	11.4	1,081,938	10.2
50,000 UNDER 100,000	1,761,007	24.3	2,222,009	26.4	2,685,787	27.4	2,874,515	27.0
100,000 AND OVER	1,961,973	27.1	2,411,163	28.6	3,011,269	30.7	3,813,707	35.9
TOTALS	$7,240,835	100.0	$8,424,613	100.0	$9,817,264	100.0	$10,636,088	100.0

FOOTNOTES FOLLOW THIS SECTION

TABLE 3†
Personal Income Tax Statistics
BY ADJUSTED GROSS INCOME CLASS — PERCENTAGES CUMULATED
1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	DOLLARS IN THOUSANDS											
	RETURNS			ADJUSTED GROSS INCOME[1]			TAXABLE INCOME[3]			TAX ASSESSED		
	NUMBER	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE
NO ADJUSTED GROSS INCOME	539,911	4.6	4.6	$-1,995,755	-0.7	-0.7	$792,334	0.3	0.3	$3,778	+	+
$1 UNDER 1,000	201,117	1.7	6.2	617,549	0.2	-0.5	412,876	0.2	0.5	164	+	+
1,000 UNDER 2,000	284,304	2.4	8.6	828,060	0.3	-0.2	372,668	0.2	0.7	423	+	+
2,000 UNDER 3,000	324,088	2.7	11.4	1,221,753	0.4	0.2	549,552	0.2	0.9	796	+	+
3,000 UNDER 4,000	345,458	2.9	14.3	1,562,922	0.5	0.7	771,145	0.3	1.2	1,205	+	0.1
4,000 UNDER 5,000	378,258	3.2	17.5	2,061,514	0.7	1.4	1,123,095	0.5	1.7	2,059	+	0.1
5,000 UNDER 6,000	369,797	3.1	20.6	2,415,595	0.8	2.2	1,478,644	0.6	2.3	1,713	+	0.1
6,000 UNDER 7,000	371,801	3.1	23.7	2,718,172	0.9	3.1	1,736,375	0.7	3.0	3,325	+	0.1
7,000 UNDER 8,000	343,921	2.9	26.6	2,825,259	0.9	4.0	1,856,525	0.8	3.8	5,600	0.1	0.2
8,000 UNDER 9,000	351,312	3.0	29.6	3,212,930	1.0	5.1	2,248,748	0.9	4.7	13,087	0.1	0.3
9,000 UNDER 10,000	338,821	2.9	32.5	3,488,006	1.1	6.2	2,474,855	1.0	5.8	18,708	0.2	0.5
10,000 UNDER 11,000	329,767	2.8	35.2	3,704,522	1.2	7.4	2,664,579	1.1	6.9	22,825	0.2	0.7
11,000 UNDER 12,000	300,408	2.5	37.8	3,541,938	1.2	8.6	2,591,171	1.1	7.9	26,623	0.3	0.9
12,000 UNDER 13,000	289,936	2.4	40.2	3,793,110	1.2	9.8	2,860,179	1.2	9.1	32,327	0.3	1.2
13,000 UNDER 14,000	308,223	2.6	42.8	4,435,686	1.4	11.3	3,395,123	1.4	10.6	42,739	0.4	1.6
14,000 UNDER 15,000	263,944	2.2	45.0	3,888,854	1.3	12.5	2,996,753	1.2	11.8	43,787	0.4	2.1
15,000 UNDER 16,000	264,349	2.2	47.3	4,186,266	1.4	13.9	3,249,232	1.4	13.2	50,535	0.5	2.5
16,000 UNDER 17,000	275,989	2.3	49.6	4,726,460	1.5	15.4	3.650,949	1.5	14.7	62,756	0.6	3.1
17,000 UNDER 18,000	245,371	2.1	51.7	4,422,455	1.4	16.9	3,420,802	1.4	16.1	62,406	0.6	3.7
18,000 UNDER 19,000	238,007	2.0	53.7	4,480,891	1.5	18.3	3,499,286	1.5	17.6	68,958	0.6	4.4
19,000 UNDER 20,000	233,834	2.0	55.7	4,770,991	1.6	19.9	3,759,587	1.6	19.1	81,542	0.8	5.1
20,000 UNDER 21,000	207,261	1.7	57.4	4,312,923	1.4	21.3	3,397,381	1.4	20.5	74,656	0.7	5.8
21,000 UNDER 22,000	209,814	1.8	59.2	4,549,805	1.5	22.8	3,561,367	1.5	22.0	90,641	0.9	6.7
22,000 UNDER 23,000	196,816	1.7	60.8	4,500,421	1.5	24.3	3,579,716	1.5	23.5	90,597	0.9	7.5
23,000 UNDER 24,000	197,773	1.7	62.5	4,755,656	1.6	25.8	3,724,680	1.6	25.1	94,661	0.9	8.4
24,000 UNDER 25,000	173,919	1.5	64.0	4,330,101	1.4	27.2	3,439,374	1.4	26.5	96,236	0.9	9.3
25,000 UNDER 26,000	180,785	1.5	65.5	4,652,284	1.5	28.8	3,682,056	1.5	28.0	106,118	1.0	10.3
26,000 UNDER 27,000	172,165	1.5	66.9	4,593,396	1.5	30.3	3,666,606	1.5	29.6	108,705	1.0	11.3
27,000 UNDER 28,000	187,765	1.6	68.5	5,201,985	1.7	32.0	4,149,775	1.7	31.3	124,790	1.2	12.5
28,000 UNDER 29,000	164,934	1.4	69.9	4,730,185	1.5	33.5	3,751,935	1.6	32.9	118,883	1.1	13.6
29,000 UNDER 30,000	159,445	1.3	71.3	4,733,478	1.5	35.1	3,770,545	1.6	34.4	123,251	1.2	14.8
30,000 UNDER 35,000	734,755	6.2	77.5	23,949,734	7.8	42.9	18,910,403	7.9	42.3	650,049	6.1	20.9
35,000 UNDER 40,000	595,885	5.0	82.5	22,412,681	7.3	50.2	17,556,893	7.3	49.6	641,985	6.0	26.9
40,000 UNDER 45,000	439,991	3.7	86.2	18,720,250	6.1	56.3	14,632,701	6.1	55.7	561,486	5.3	32.2
45,000 UNDER 50,000	348,867	2.9	89.1	16,570,853	5.4	61.7	12,882,670	5.4	61.1	520,452	4.9	37.1
50,000 UNDER 55,000	278,402	2.3	91.5	14,821,235	4.8	66.6	11,545,456	4.8	65.9	505,030	4.7	41.9
55,000 UNDER 60,000	228,463	1.9	93.4	13,171,666	4.3	70.9	10,255,756	4.3	70.2	483,821	4.5	46.4
60,000 UNDER 65,000	151,736	1.3	94.7	9,483,837	3.1	74.0	7,361,900	3.1	73.2	373,433	3.5	49.9
65,000 UNDER 70,000	112,612	0.9	95.6	7,889,781	2.6	76.6	6,206,583	2.6	75.8	327,302	3.1	53.0
70,000 UNDER 80,000	156,182	1.3	97.0	11,934,317	3.9	80.5	9,163,131	3.8	79.6	522,373	4.9	57.9
80,000 UNDER 90,000	96,849	0.8	97.8	8,110,808	2.7	83.1	6,245,767	2.6	82.2	402,870	3.8	61.7
90,000 UNDER 100,000	49,342	0.4	98.2	4,733,560	1.5	84.7	3,710,495	1.5	83.8	259,686	2.4	64.1
100,000 UNDER 200,000	160,416	1.4	99.5	21,776,407	7.1	91.8	17,121,934	7.1	90.9	1,386,904	13.0	77.2
200,000 UNDER 500,000	44,933	0.4	99.9	13,085,013	4.3	96.1	10,986,085	4.6	95.5	1,110,310	10.4	87.6
500,000 UNDER 1,000,000	6,374	0.1	100.0	4,353,572	1.4	97.5	3,849,727	1.6	97.1	439,711	4.1	91.8
1,000,000 AND OVER	3,100	+	100.0	7,724,568	2.5	100.0	6,965,834	2.9	100.0	876,782	8.2	100.0
TOTAL	$11,857,200	100.0	100.0	$306,005,694	100.0	100.0	$240,023,248	100.0	100.0	$10,636,088	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED[1] GROSS INCOME (THOUSANDS)	DEDUCTIONS[2] (THOUSANDS)	TAXABLE[3] INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF[4] TAX CREDITS (THOUSANDS)	TAX AFTER[5] CREDITS (THOUSANDS)
	ALL	TAXABLE						
NO ADJUSTED GROSS INCOME	539,911	2,949	$-1,995,755	$ 2,002,985	$ 792,334	$ 61,358	$ 33,495	$ 3,778
$1 UNDER 1,000	201,117	12,504	617,549	495,499	412,876	22,957	11,277	164
1,000 UNDER 2,000	284,304	11,837	828,060	638,000	372,668	20,774	15,823	423
2,000 UNDER 3,000	324,088	16,165	1,221,753	775,092	549,552	20,152	18,586	796
3,000 UNDER 4,000	345,458	15,665	1,562,922	833,217	771,145	20,589	21,005	1,205
4,000 UNDER 5,000	378,258	14,349	2,061,514	1,011,441	1,123,095	21,889	23,228	2,059
5,000 UNDER 6,000	369,797	104,956	2,415,595	958,196	1,478,644	34,900	23,378	1,713
6,000 UNDER 7,000	371,801	216,794	2,718,172	1,022,922	1,736,375	30,458	26,243	3,325
7,000 UNDER 8,000	343,921	194,496	2,825,259	1,009,019	1,856,525	34,142	25,786	5,600
8,000 UNDER 9,000	351,312	206,690	3,212,930	1,025,048	2,248,748	41,373	25,417	13,087
9,000 UNDER 10,000	338,821	191,189	3,488,006	1,055,174	2,474,855	48,665	23,332	18,708
10,000 UNDER 11,000	329,767	173,117	3,704,522	1,083,843	2,664,579	54,154	23,356	22,825
11,000 UNDER 12,000	300,408	204,207	3,541,938	974,307	2,591,171	47,392	21,699	26,623
12,000 UNDER 13,000	289,936	214,741	3,793,110	965,467	2,860,179	60,508	22,150	32,327
13,000 UNDER 14,000	308,223	246,657	4,435,686	1,054,254	3,395,123	84,774	24,472	42,739
14,000 UNDER 15,000	263,944	233,308	3,888,854	901,284	2,996,753	66,551	21,206	43,787
15,000 UNDER 16,000	264,349	234,793	4,186,266	956,672	3,249,232	76,167	22,799	50,535
16,000 UNDER 17,000	275,989	251,039	4,726,460	1,102,182	3,650,949	92,206	23,266	62,756
17,000 UNDER 18,000	245,371	228,663	4,422,455	1,011,101	3,420,802	89,721	21,628	62,406
18,000 UNDER 19,000	238,007	218,038	4,480,891	986,721	3,499,286	92,677	20,257	68,958
19,000 UNDER 20,000	233,834	226,298	4,770,991	1,024,040	3,759,587	112,715	19,022	81,542
20,000 UNDER 21,000	207,261	197,527	4,312,923	924,762	3,397,381	96,552	17,498	74,656
21,000 UNDER 22,000	209,814	199,766	4,549,805	1,005,930	3,561,367	108,231	17,021	90,641
22,000 UNDER 23,000	196,816	190,850	4,500,421	924,064	3,579,716	110,950	16,896	90,597
23,000 UNDER 24,000	197,773	190,992	4,755,656	1,060,235	3,724,680	117,474	18,263	94,661
24,000 UNDER 25,000	173,919	168,267	4,330,101	894,495	3,439,374	114,223	15,687	96,236
25,000 UNDER 26,000	180,785	174,505	4,652,284	970,723	3,682,056	122,637	15,743	106,118
26,000 UNDER 27,000	172,165	167,455	4,593,396	926,790	3,666,606	126,403	16,517	108,705
27,000 UNDER 28,000	187,765	182,741	5,201,985	1,060,956	4,149,775	145,106	19,337	124,790
28,000 UNDER 29,000	164,934	161,166	4,730,185	978,387	3,751,935	135,866	16,454	118,883
29,000 UNDER 30,000	159,445	157,875	4,733,478	968,527	3,770,545	139,946	16,124	123,251
30,000 UNDER 35,000	734,755	725,649	23,949,733	5,056,964	18,910,403	732,076	77,852	650,049
35,000 UNDER 40,000	595,885	591,175	22,412,681	4,873,709	17,556,893	716,807	68,807	641,985
40,000 UNDER 45,000	439,991	436,223	18,720,250	4,090,089	14,632,701	618,563	56,836	561,486
45,000 UNDER 50,000	348,867	347,611	16,570,853	3,688,623	12,882,670	566,600	46,940	520,452
50,000 UNDER 55,000	278,402	276,204	14,821,235	3,284,456	11,545,456	556,441	43,152	505,030
55,000 UNDER 60,000	228,463	227,521	13,171,666	2,930,045	10,255,756	520,268	37,650	483,821
60,000 UNDER 65,000	151,736	151,736	9,483,837	2,130,030	7,361,900	396,808	25,764	373,433
65,000 UNDER 70,000	112,612	112,612	7,889,781	1,683,198	6,206,583	372,567	20,324	327,302
70,000 UNDER 80,000	156,182	155,868	11,934,317	2,781,749	9,163,131	571,654	32,528	522,373
80,000 UNDER 90,000	96,849	96,034	8,110,808	1,942,354	6,245,767	418,258	23,967	402,870
90,000 UNDER 100,000	49,342	48,714	4,733,560	1,023,065	3,710,495	273,831	14,600	259,686
100,000 UNDER 200,000	160,416	159,624	21,776,407	4,726,141	17,121,934	1,444,620	69,014	1,386,903
200,000 UNDER 500,000	44,933	44,745	13,085,013	2,219,299	10,986,085	1,085,842	40,005	1,110,310
500,000 UNDER 1,000,000	6,374	6,355	4,353,572	622,317	3,849,727	406,289	11,400	439,711
1,000,000 AND OVER	3,100	3,086	7,724,568	811,137	6,965,834	757,979	27,398	876,782
TOTAL	11,857,200	8,392,756	$306,005,693	$72,464,509	$240,023,248	$11,790,113	$1,233,202	$10,636,087

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		DIVIDENDS		INTEREST		ANNUITIES AND PENSIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	39,769	$ 628,290	20,609	$ 123,333	73,293	$ 388,297	6,223	$ 32,648
$1 UNDER 1,000	151,352	132,736	8,549	4,664	60,382	19,211	3,200	7,554
1,000 UNDER 2,000	237,403	388,659	21,282	12,201	90,581	62,936	10,609	21,482
2,000 UNDER 3,000	276,191	715,318	18,378	13,200	114,052	95,875	10,736	27,690
3,000 UNDER 4,000	290,175	1,034,611	23,836	16,175	117,432	129,888	19,980	54,274
4,000 UNDER 5,000	310,661	1,406,837	32,206	30,027	146,957	202,490	29,455	88,169
5,000 UNDER 6,000	289,142	1,512,086	35,759	45,175	159,085	284,808	38,714	150,443
6,000 UNDER 7,000	291,770	1,821,094	40,163	51,278	162,506	303,541	45,653	189,134
7,000 UNDER 8,000	277,444	2,001,434	30,873	45,804	153,828	281,328	42,588	204,133
8,000 UNDER 9,000	284,811	2,366,933	30,600	53,428	154,726	353,056	44,391	213,954
9,000 UNDER 10,000	272,730	2,527,928	30,076	54,595	157,610	363,800	45,967	242,977
10,000 UNDER 11,000	266,067	2,688,130	42,367	69,167	158,443	396,806	46,529	272,699
11,000 UNDER 12,000	243,116	2,720,092	40,331	61,861	155,969	369,900	47,616	290,244
12,000 UNDER 13,000	238,201	2,924,966	33,237	54,096	134,254	359,964	38,203	258,455
13,000 UNDER 14,000	252,615	3,305,189	37,577	74,686	151,598	400,681	42,605	305,554
14,000 UNDER 15,000	221,627	3,079,548	29,342	53,782	142,549	341,892	36,827	274,549
15,000 UNDER 16,000	224,971	3,366,338	32,964	67,812	148,443	387,420	37,014	259,908
16,000 UNDER 17,000	234,526	3,733,691	38,955	66,600	157,778	399,303	40,715	300,217
17,000 UNDER 18,000	208,245	3,533,355	30,399	57,542	144,532	343,827	38,710	301,714
18,000 UNDER 19,000	200,492	3,597,907	33,172	61,454	140,356	375,636	34,717	319,160
19,000 UNDER 20,000	202,973	3,764,185	34,160	77,011	144,200	380,361	34,008	248,441
20,000 UNDER 21,000	177,582	3,410,379	33,557	97,885	131,569	365,509	32,057	286,357
21,000 UNDER 22,000	176,688	3,604,178	35,236	84,843	137,511	391,378	31,330	319,445
22,000 UNDER 23,000	169,448	3,601,156	33,740	76,812	131,949	350,064	30,702	296,496
23,000 UNDER 24,000	167,085	3,753,185	35,798	89,934	133,384	381,247	35,825	348,453
24,000 UNDER 25,000	153,064	3,542,630	28,450	46,720	124,408	260,459	23,614	256,276
25,000 UNDER 26,000	158,801	3,902,364	37,813	74,915	124,101	327,128	20,982	207,046
26,000 UNDER 27,000	154,704	3,917,052	29,652	56,423	123,871	313,113	21,910	186,954
27,000 UNDER 28,000	167,284	4,351,204	35,255	69,204	136,814	335,335	26,680	250,296
28,000 UNDER 29,000	147,279	3,944,492	33,858	89,979	122,852	308,081	21,903	236,581
29,000 UNDER 30,000	144,369	4,045,262	34,173	71,478	118,269	314,768	18,403	203,623
30,000 UNDER 35,000	663,514	20,420,634	159,841	324,445	572,518	1,460,004	100,401	988,723
35,000 UNDER 40,000	541,558	19,036,126	148,970	332,778	500,601	1,323,711	86,899	955,997
40,000 UNDER 45,000	404,462	16,068,641	123,972	297,273	380,643	1,005,357	69,777	665,961
45,000 UNDER 50,000	320,578	14,285,779	106,818	243,130	311,364	920,240	48,315	500,672
50,000 UNDER 55,000	256,633	12,338,990	95,328	292,412	256,840	805,847	44,854	460,205
55,000 UNDER 60,000	212,272	11,107,029	85,442	186,075	212,686	685,873	37,706	411,113
60,000 UNDER 65,000	137,976	7,881,098	60,805	204,265	142,091	451,203	24,881	298,522
65,000 UNDER 70,000	101,170	6,220,983	48,534	144,737	107,789	538,106	15,235	110,006
70,000 UNDER 80,000	142,750	9,304,378	72,032	291,866	149,669	765,043	25,943	270,008
80,000 UNDER 90,000	85,654	6,443,644	54,133	257,563	93,469	534,850	16,011	216,328
90,000 UNDER 100,000	43,150	3,654,844	25,964	110,243	47,712	415,270	6,866	58,474
100,000 UNDER 200,000	128,808	13,140,504	105,840	974,928	155,580	2,029,555	25,380	380,269
200,000 UNDER 500,000	33,705	6,118,212	33,534	861,688	43,778	1,262,111	5,983	114,539
500,000 UNDER 1,000,000	4,878	1,728,791	5,239	411,143	6,240	422,185	933	39,406
1,000,000 AND OVER	2,381	1,801,938	2,707	1,059,789	3,044	571,407	413	23,702
TOTAL	9,710,074	$234,872,820	2,111,526	$7,844,419	7,137,326	$22,778,864	1,467,463	$12,148,851

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	BUSINESS AND PROFESSION[7]				FARM			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	7,901	$ 143,318	56,970	$1,060,516	347	$ 2,248	7,088	$ 460,370
$1 UNDER 1,000	15,132	14,019	4,897	18,168	187	122	628	4,224
1,000 UNDER 2,000	12,934	25,693	5,024	29,085	0	0	0	0
2,000 UNDER 3,000	18,713	43,857	5,966	26,449	314	230	628	5,335
3,000 UNDER 4,000	21,726	68,089	9,734	49,212	314	88	314	105
4,000 UNDER 5,000	23,737	78,723	8,792	46,666	628	1,431	314	536
5,000 UNDER 6,000	26,863	107,692	7,409	23,845	628	2,847	314	2,078
6,000 UNDER 7,000	30,176	135,469	7,095	29,427	1,503	4,792	2,258	28,031
7,000 UNDER 8,000	28,052	146,679	6,400	23,461	314	1,360	628	6,929
8,000 UNDER 9,000	25,339	141,880	7,155	50,045	501	2,684	1,884	18,104
9,000 UNDER 10,000	23,649	132,678	9,413	34,729	0	0	1,129	4,544
10,000 UNDER 11,000	18,812	142,464	12,493	34,642	187	2,040	374	13,463
11,000 UNDER 12,000	21,504	141,958	8,284	28,349	688	5,420	628	1,133
12,000 UNDER 13,000	18,431	114,027	7,783	30,165	1,002	3,789	0	0
13,000 UNDER 14,000	20,481	172,879	5,645	32,333	1,002	2,814	501	1,429
14,000 UNDER 15,000	23,494	164,688	8,658	49,941	187	387	1,817	5,409
15,000 UNDER 16,000	21,130	156,439	8,718	33,810	875	3,335	688	2,646
16,000 UNDER 17,000	19,493	166,022	10,856	48,902	501	784	1,817	11,026
17,000 UNDER 18,000	23,120	218,122	8,845	51,295	688	7,317	1,256	3,228
18,000 UNDER 19,000	14,656	142,878	11,110	32,613	187	3,645	815	1,628
19,000 UNDER 20,000	16,780	167,833	7,589	22,949	1,002	7,374	815	1,589
20,000 UNDER 21,000	15,471	166,836	6,647	22,975	875	6,795	628	2,675
21,000 UNDER 22,000	18,724	178,212	10,976	35,820	314	3,144	501	1,244
22,000 UNDER 23,000	16,653	170,806	10,228	22,851	561	4,670	1,129	4,062
23,000 UNDER 24,000	19,038	187,569	8,030	29,042	748	4,598	2,318	9,675
24,000 UNDER 25,000	15,725	165,143	5,705	17,973	748	9,332	942	11,951
25,000 UNDER 26,000	18,791	167,991	8,464	24,158	374	2,520	187	2,329
26,000 UNDER 27,000	16,660	204,396	10,542	26,334	187	4,814	2,258	22,714
27,000 UNDER 28,000	16,473	173,020	12,112	46,346	875	7,568	1,570	15,736
28,000 UNDER 29,000	16,018	187,939	7,589	28,026	0	0	1,256	4,604
29,000 UNDER 30,000	12,278	145,553	8,658	27,989	501	5,980	1,189	14,123
30,000 UNDER 35,000	74,116	848,038	36,996	137,884	1,249	11,371	5,892	58,502
35,000 UNDER 40,000	64,809	815,150	34,731	146,754	2,438	27,333	5,952	48,258
40,000 UNDER 45,000	51,395	796,982	33,983	126,995	935	11,957	4,322	53,812
45,000 UNDER 50,000	48,470	773,235	25,939	91,741	1,376	15,968	3,320	23,115
50,000 UNDER 55,000	33,246	620,704	20,661	64,445	935	16,667	2,505	10,506
55,000 UNDER 60,000	29,651	732,324	16,032	50,283	314	17,276	2,251	6,497
60,000 UNDER 65,000	22,457	574,033	11,657	46,994	0	0	2,692	33,332
65,000 UNDER 70,000	15,577	456,990	7,388	44,672	561	16,421	1,817	10,158
70,000 UNDER 80,000	28,014	820,500	12,638	40,988	501	13,332	3,507	24,422
80,000 UNDER 90,000	19,017	620,382	10,574	101,991	688	6,018	1,129	34,904
90,000 UNDER 100,000	9,124	314,609	4,562	19,668	374	48	187	353
100,000 UNDER 200,000	36,684	2,103,353	16,020	200,009	2,064	91,466	5,304	153,104
200,000 UNDER 500,000	9,188	844,183	5,437	154,077	849	63,507	2,165	117,954
500,000 UNDER 1,000,000	1,203	181,340	923	58,875	145	13,980	429	30,934
1,000,000 AND OVER	647	366,697	546	78,229	79	14,920	252	39,758
TOTAL	1,041,482	$15,241,392	545,874	$3,401,721	28,746	$422,392	77,598	$1,306,529

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	PARTNERSHIP[8]				RENTS AND ROYALTIES			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	3,700	$ 62,241	19,980	$1,920,643	5,072	$ 41,597	36,918	$ 915,726
$1 UNDER 1,000	1,376	1,012	1,757	7,549	3,574	5,442	3,140	11,452
1,000 UNDER 2,000	1,817	2,185	1,757	6,136	4,015	4,353	3,768	29,437
2,000 UNDER 3,000	2,004	4,245	3,140	28,248	4,957	7,955	4,456	19,053
3,000 UNDER 4,000	4,890	13,667	2,512	22,182	7,342	24,313	5,712	28,244
4,000 UNDER 5,000	1,570	6,116	1,570	11,052	9,353	22,072	6,781	32,849
5,000 UNDER 6,000	3,821	17,578	628	636	9,727	19,969	9,473	34,979
6,000 UNDER 7,000	2,505	14,809	2,385	6,807	9,466	28,076	7,402	18,980
7,000 UNDER 8,000	3,828	15,690	3,200	9,426	7,709	24,263	8,217	49,413
8,000 UNDER 9,000	2,886	7,144	3,133	42,029	10,461	30,093	8,972	35,400
9,000 UNDER 10,000	2,572	13,736	3,955	7,360	10,909	33,701	7,342	34,760
10,000 UNDER 11,000	2,505	18,103	2,004	7,675	8,891	33,978	9,166	62,066
11,000 UNDER 12,000	4,262	14,053	3,073	9,690	12,465	34,919	9,787	64,972
12,000 UNDER 13,000	2,939	17,645	3,260	20,167	8,891	28,010	8,150	34,876
13,000 UNDER 14,000	4,068	27,113	2,759	13,140	9,025	19,265	9,720	57,812
14,000 UNDER 15,000	3,320	26,622	2,565	6,234	12,398	38,002	8,464	34,218
15,000 UNDER 16,000	3,634	21,109	4,957	32,305	8,330	21,919	9,720	55,426
16,000 UNDER 17,000	3,320	19,907	4,456	43,894	7,956	55,791	10,027	45,793
17,000 UNDER 18,000	2,939	27,370	4,008	92,055	7,141	31,085	10,468	56,414
18,000 UNDER 19,000	2,812	30,007	2,385	13,509	9,078	50,825	14,356	75,904
19,000 UNDER 20,000	4,322	22,873	3,574	40,771	8,457	35,176	11,103	68,400
20,000 UNDER 21,000	2,565	19,217	4,075	44,572	9,646	34,930	9,205	36,473
21,000 UNDER 22,000	3,754	24,534	3,260	22,982	9,399	39,466	10,408	36,535
22,000 UNDER 23,000	2,879	21,866	3,133	10,568	9,272	37,331	13,922	57,201
23,000 UNDER 24,000	3,253	19,055	2,699	31,534	10,701	46,205	14,737	73,759
24,000 UNDER 25,000	3,320	37,937	3,641	23,797	6,827	31,362	9,152	39,497
25,000 UNDER 26,000	2,505	23,014	4,643	20,801	8,891	45,733	14,804	65,382
26,000 UNDER 27,000	3,253	22,105	4,322	26,667	8,644	40,612	14,864	79,337
27,000 UNDER 28,000	2,692	36,737	2,946	4,982	9,586	55,198	11,477	41,668
28,000 UNDER 29,000	3,193	27,555	4,135	10,714	7,014	29,789	12,666	61,871
29,000 UNDER 30,000	2,759	8,776	5,952	46,600	9,272	32,598	14,677	66,732
30,000 UNDER 35,000	16,773	180,313	21,423	111,491	37,688	217,788	63,076	334,686
35,000 UNDER 40,000	15,277	131,238	19,412	112,156	36,005	223,103	61,150	360,960
40,000 UNDER 45,000	11,188	111,797	19,126	67,327	25,590	145,540	51,998	314,609
45,000 UNDER 50,000	11,502	122,767	18,537	95,478	27,093	151,391	50,936	305,332
50,000 UNDER 55,000	9,498	168,354	15,097	130,390	22,337	225,035	48,805	307,796
55,000 UNDER 60,000	12,077	185,392	15,958	161,273	22,524	133,254	38,704	298,324
60,000 UNDER 65,000	10,193	164,336	13,326	105,373	16,826	148,052	30,293	263,536
65,000 UNDER 70,000	7,314	151,518	14,649	102,028	10,941	156,043	25,276	168,194
70,000 UNDER 60,000	14,508	313,168	21,836	200,307	19,384	201,291	35,790	326,991
80,000 UNDER 90,000	11,502	237,260	15,771	198,168	12,370	177,318	26,726	308,566
90,000 UNDER 100,000	4,375	143,890	9,004	146,321	7,568	89,540	13,887	204,917
100,000 UNDER 200,000	33,396	1,409,616	51,624	1,124,464	33,732	786,385	51,504	815,006
200,000 UNDER 500,000	14,017	1,154,692	17,521	896,671	13,087	612,185	15,491	420,058
500,000 UNDER 1,000,000	2,169	333,616	2,856	314,854	2,191	206,356	2,089	94,010
1,000,000 AND OVER	1,055	519,346	1,493	455,228	1,068	202,877	1,022	92,674
TOTAL	270,107	$5,951,324	373,497	$6,806,254	552,873	$4,660,186	845,801	$6,940,288

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	NET SALE OF CAPITAL ASSETS[8]				ALL OTHER INCOME SOURCES[9]			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	14,954	$ 569,758	3,407	$ 3,375	11,671	$ 106,067	9,194	$283,904
$1 UNDER 1,000	1,129	427	815	665	688	1,067	1,256	4,112
1,000 UNDER 2,000	3,200	5,833	3,013	2,443	5,084	7,457	1,256	8,436
2,000 UNDER 3,000	5,585	10,018	2,198	1,485	8,030	12,228	942	2,274
3,000 UNDER 4,000	6,340	12,001	3,955	3,165	5,839	14,399	1,256	6,662
4,000 UNDER 5,000	8,478	13,916	2,198	2,198	10,923	23,229	1,443	2,603
5,000 UNDER 6,000	7,148	17,014	5,959	4,368	10,856	32,287	628	1,932
6,000 UNDER 7,000	11,657	20,109	5,899	4,237	11,230	29,693	1,944	1,286
7,000 UNDER 8,000	9,780	21,155	5,458	4,531	12,292	24,970	1,757	3,909
8,000 UNDER 9,000	11,657	32,980	5,518	4,338	13,361	35,463	2,572	7,840
9,000 UNDER 10,000	14,483	18,485	5,839	4,965	12,793	36,807	1,944	10,569
10,000 UNDER 11,000	15,859	41,240	7,155	5,670	10,475	35,497	1,570	3,887
11,000 UNDER 12,000	11,904	26,221	6,841	5,145	12,158	25,573	1,256	12,649
12,000 UNDER 13,000	13,400	41,940	8,023	6,304	13,848	48,290	501	16,074
13,000 UNDER 14,000	10,888	28,902	8,531	6,920	12,525	51,512	1,757	11,742
14,000 UNDER 15,000	14,215	39,734	7,335	5,475	12,278	34,167	2,759	18,867
15,000 UNDER 16,000	15,852	45,198	8,023	6,478	12,352	27,691	2,699	12,286
16,000 UNDER 17,000	14,342	40,339	6,894	5,172	13,608	39,504	2,946	6,277
17,000 UNDER 18,000	11,583	40,450	6,079	3,751	14,849	40,925	1,630	5,256
18,000 UNDER 19,000	14,222	36,118	7,515	6,406	14,222	44,905	2,258	26,021
19,000 UNDER 20,000	14,963	74,004	9,833	7,336	17,288	44,221	1,002	2,303
20,000 UNDER 21,000	11,015	46,558	7,268	5,528	11,269	33,131	1,817	2,367
21,000 UNDER 22,000	13,139	44,735	8,651	6,158	13,107	41,734	1,443	16,983
22,000 UNDER 23,000	12,966	32,919	11,043	8,526	14,589	53,607	2,258	16,263
23,000 UNDER 24,000	15,651	57,330	7,589	5,635	17,863	46,938	1,316	4,238
24,000 UNDER 25,000	11,830	41,617	5,271	4,581	11,777	60,079	628	974
25,000 UNDER 26,000	12,345	48,516	8,083	6,391	14,670	54,183	2,071	3,050
26,000 UNDER 27,000	15,337	44,368	8,838	7,171	11,523	37,793	2,445	9,021
27,000 UNDER 28,000	14,970	61,234	5,578	4,441	15,284	42,231	815	1,572
28,000 UNDER 29,000	13,587	54,407	7,021	5,866	12,525	29,858	1,630	1,566
29,000 UNDER 30,000	14,949	57,627	6,460	5,624	12,892	52,286	2,258	2,954
30,000 UNDER 35,000	62,999	273,606	37,557	30,053	65,126	244,781	6,079	17,617
35,000 UNDER 40,000	63,045	296,224	38,023	28,696	65,691	271,329	7,956	20,158
40,000 UNDER 45,000	55,456	305,253	32,145	24,736	47,221	194,471	4,569	17,827
45,000 UNDER 50,000	47,627	240,053	26,634	21,579	43,566	168,008	5,130	14,620
50,000 UNDER 55,000	49,123	332,138	24,316	19,578	42,885	194,562	3,320	28,482
55,000 UNDER 60,000	39,110	302,835	25,117	20,730	31,849	161,249	4,322	16,426
60,000 UNDER 65,000	36,365	249,085	14,014	11,122	21,896	138,932	2,498	6,257
65,000 UNDER 70,000	25,964	173,051	14,522	10,890	20,954	126,805	3,193	12,079
70,000 UNDER 80,000	45,574	397,117	18,142	15,211	29,577	171,491	4,382	23,199
80,000 UNDER 90,000	33,511	342,097	15,164	13,398	21,194	195,467	2,819	5,241
90,000 UNDER 100,000	16,685	281,516	9,138	7,166	11,128	131,830	1,062	41,102
100,000 UNDER 200,000	80,100	2,424,448	27,744	24,267	50,472	747,796	10,800	73,515
200,000 UNDER 500,000	29,614	2,813,591	6,701	6,068	18,750	635,197	4,064	65,313
500,000 UNDER 1,000,000	4,824	1,301,495	858	803	3,226	223,911	759	17,452
1,000,000 AND OVER	2,564	3,507,148	306	288	1,710	243,561	517	22,422
TOTAL	959,989	$14,864,810	486,671	$388,933	847,114	$5,017,182	120,721	$889,587

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	EMPLOYEE BUSINESS EXPENSE		SELF-EMPLOYED[16] RETIREMENT PLAN		INDIVIDUAL[16] RETIREMENT PLAN		DEFINED BENEFIT[16] RETIREMENT PLAN	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	3,344	$ 11,023	861	$ 978	5,879	$ 4,437	–	$ –
$1 UNDER 1,000	2,445	8,707	187	326	2,632	1,760	–	–
1,000 UNDER 2,000	815	2,824	187	38	1,690	332	–	–
2,000 UNDER 3,000	2,699	5,135	187	81	5,518	3,209	–	–
3,000 UNDER 4,000	4,643	13,278	875	239	2,946	2,106	187	97
4,000 UNDER 5,000	9,293	14,477	187	19	3,955	2,582	–	–
5,000 UNDER 6,000	5,585	9,780	561	404	5,705	4,727	–	–
6,000 UNDER 7,000	10,736	16,235	501	302	7,469	7,123	–	–
7,000 UNDER 8,000	8,157	14,682	187	176	6,587	7,594	–	–
8,000 UNDER 9,000	11,050	21,650	314	471	7,148	6,933	–	–
9,000 UNDER 10,000	13,368	30,179	314	335	8,718	7,852	–	–
10,000 UNDER 11,000	12,366	34,227	187	217	9,152	8,215	–	–
11,000 UNDER 12,000	12,740	24,945	374	113	13,989	15,100	–	–
12,000 UNDER 13,000	15,693	33,863	1,316	1,454	10,976	13,357	–	–
13,000 UNDER 14,000	12,800	27,972	688	821	13,354	15,471	–	–
14,000 UNDER 15,000	13,107	31,084	815	1,139	17,803	18,281	–	–
15,000 UNDER 16,000	15,880	36,487	–	–	14,423	15,896	–	–
16,000 UNDER 17,000	13,682	25,733	374	97	18,625	19,584	–	–
17,000 UNDER 18,000	13,548	32,072	501	1,253	15,598	17,646	–	–
18,000 UNDER 19,000	19,948	33,878	187	140	16,099	18,128	–	–
19,000 UNDER 20,000	17,884	47,200	501	662	21,497	24,275	–	–
20,000 UNDER 21,000	16,374	32,805	628	1,413	19,158	19,955	–	–
21,000 UNDER 22,000	17,309	37,419	374	641	17,990	19,250	–	–
22,000 UNDER 23,000	15,746	37,771	561	960	18,865	19,146	–	–
23,000 UNDER 24,000	16,314	44,174	1,376	1,039	19,546	22,312	314	4,710
24,000 UNDER 25,000	15,806	31,449	1,189	1,781	15,224	18,319	–	–
25,000 UNDER 26,000	17,383	63,830	187	468	19,239	22,543	–	–
26,000 UNDER 27,000	16,995	39,265	1,503	3,085	20,869	23,706	–	–
27,000 UNDER 28,000	20,329	50,680	1,062	1,597	23,060	26,513	–	–
28,000 UNDER 29,000	18,685	40,693	688	1,533	25,939	29,902	–	–
29,000 UNDER 30,000	12,673	27,745	628	896	17,168	19,530	–	–
30,000 UNDER 35,000	90,560	183,161	5,571	8,748	107,870	125,930	187	374
35,000 UNDER 40,000	82,668	193,526	5,317	10,464	97,921	109,597	–	–
40,000 UNDER 45,000	64,096	144,270	3,440	7,508	88,843	103,960	–	–
45,000 UNDER 50,000	62,706	144,674	5,451	10,848	90,004	110,396	187	168
50,000 UNDER 55,000	46,907	120,207	5,818	12,139	79,183	94,986	–	–
55,000 UNDER 60,000	40,073	111,433	5,190	10,440	68,627	83,558	314	1,719
60,000 UNDER 65,000	24,849	85,019	2,505	6,263	47,712	59,386	–	–
65,000 UNDER 70,000	23,900	72,799	3,006	6,913	38,475	47,999	–	–
70,000 UNDER 80,000	32,170	110,455	5,938	12,651	64,979	78,303	314	9,534
80,000 UNDER 90,000	22,651	82,679	5,257	10,905	39,424	50,019	314	785
90,000 UNDER 100,000	10,133	40,508	1,750	3,102	20,446	23,697	–	–
100,000 UNDER 200,000	36,900	221,103	17,172	39,513	74,760	86,726	564	4,881
200,000 UNDER 500,000	7,843	66,720	4,869	11,050	17,097	18,623	336	1,602
500,000 UNDER 1,000,000	878	11,573	523	1,166	2,137	2,342	38	491
1,000,000 AND OVER	371	7,575	225	516	961	1,065	19	493
TOTAL	934,102	$2,476,964	89,532	$174,904	1,245,260	$1,432,371	2,774	$24,854

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	MOVING EXPENSE		FORFEITED INTEREST		ALIMONY		TOTAL ADJUSTMENTS[10]	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	2,703	$ 13,001	1,853	$ 225	421	$ 4,291	13,370	$ 53,927
$1 UNDER 1,000	815	1,404	628	60	815	3,461	7,969	28,567
1,000 UNDER 2,000	1,256	4,593	1,570	146	501	1,348	7,727	23,495
2,000 UNDER 3,000	1,757	3,573	-	-	628	1,367	12,884	38,114
3,000 UNDER 4,000	2,198	1,318	1,757	756	314	973	14,635	47,127
4,000 UNDER 5,000	2,699	5,601	2,826	870	628	2,546	20,988	74,193
5,000 UNDER 6,000	2,512	4,279	3,828	368	815	4,209	24,500	91,042
6,000 UNDER 7,000	2,886	4,266	1,884	331	942	3,470	30,792	94,205
7,000 UNDER 8,000	3,073	5,062	2,445	932	314	3,768	24,307	93,888
8,000 UNDER 9,000	4,082	8,531	4,329	1,074	187	1,870	26,940	93,706
9,000 UNDER 10,000	2,071	6,649	2,505	224	815	1,829	31,781	110,302
10,000 UNDER 11,000	2,572	3,874	2,632	287	815	6,085	29,009	114,639
11,000 UNDER 12,000	2,572	6,892	2,759	671	815	1,510	32,325	106,494
12,000 UNDER 13,000	4,396	10,992	1,443	206	1,189	6,279	36,104	121,023
13,000 UNDER 14,000	4,269	9,210	1,817	112	501	1,398	32,118	102,939
14,000 UNDER 15,000	4,643	10,110	1,630	271	815	1,858	38,969	109,034
15,000 UNDER 16,000	4,329	9,159	2,692	253	2,258	9,567	38,917	115,548
16,000 UNDER 17,000	2,445	11,013	688	26	815	8,833	36,218	109,278
17,000 UNDER 18,000	2,699	7,391	2,819	208	1,570	6,608	33,922	97,732
18,000 UNDER 19,000	2,512	3,636	2,071	555	1,002	2,178	40,279	102,433
19,000 UNDER 20,000	2,699	3,526	2,191	466	1,062	5,473	40,636	117,834
20,000 UNDER 21,000	1,316	3,073	2,946	427	1,630	7,285	39,252	103,852
21,000 UNDER 22,000	3,701	5,191	1,563	128	187	224	39,331	98,590
22,000 UNDER 23,000	2,759	5,975	2,378	235	688	3,157	35,232	94,795
23,000 UNDER 24,000	3,320	8,614	3,634	651	1,129	12,079	38,692	134,149
24,000 UNDER 25,000	3,200	8,624	2,191	197	875	3,954	36,541	91,725
25,000 UNDER 26,000	2,071	6,842	1,503	196	942	7,221	37,195	120,545
26,000 UNDER 27,000	3,327	5,999	1,757	248	2,378	10,355	40,877	95,056
27,000 UNDER 28,000	2,946	3,841	3,761	598	501	2,423	42,948	101,170
28,000 UNDER 29,000	2,071	5,356	1,690	815	1,129	3,641	41,871	97,001
29,000 UNDER 30,000	2,131	4,282	875	335	1,002	5,422	28,585	67,768
30,000 UNDER 35,000	11,537	24,410	9,833	1,129	8,771	50,768	184,274	447,671
35,000 UNDER 40,000	9,967	21,608	8,958	2,162	7,642	28,866	171,024	402,408
40,000 UNDER 45,000	6,573	20,494	6,520	920	8,390	38,647	136,533	344,168
45,000 UNDER 50,000	6,199	21,593	5,511	475	5,705	28,257	133,633	333,479
50,000 UNDER 55,000	5,444	20,482	4,502	2,014	5,324	36,694	107,105	290,106
55,000 UNDER 60,000	3,193	12,394	3,073	968	3,253	22,376	88,434	242,889
60,000 UNDER 65,000	2,064	9,064	1,877	199	3,447	22,413	58,240	182,343
65,000 UNDER 70,000	2,752	15,703	1,249	118	2,064	8,663	51,861	152,195
70,000 UNDER 80,000	3,380	13,756	2,438	1,765	4,943	32,830	76,255	259,294
80,000 UNDER 90,000	2,258	6,913	1,436	374	3,186	28,731	50,305	180,405
90,000 UNDER 100,000	1,249	9,930	1,189	370	2,378	24,752	25,269	102,359
100,000 UNDER 200,000	3,456	26,177	2,364	971	7,176	103,495	91,068	482,866
200,000 UNDER 500,000	456	5,145	720	382	2,110	50,727	21,800	154,249
500,000 UNDER 1,000,000	34	437	103	160	354	12,466	2,734	28,634
1,000,000 AND OVER	8	37	47	72	186	9,491	1,232	19,248
TOTAL	144,600	$400,020	116,485	$23,950	92,612	$633,858	2,154,681	$6,472,485

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	ZERO BRACKET AMOUNT		NON-ITEMIZER CONTRIBUTIONS		ITEMIZED DEDUCTIONS		MEDICAL EXPENSE	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	501,769	$ 1,100,953	4,096	$ 805	38,142	$ 901,227	24,970	$ 75,977
$1 UNDER 1,000	189,280	380,546	16,228	1,629	11,837	113,324	6,580	10,447
1,000 UNDER 2,000	271,444	543,893	39,081	2,539	12,860	91,568	8,725	19,562
2,000 UNDER 3,000	313,366	648,509	54,512	6,875	10,722	119,708	4,770	22,307
3,000 UNDER 4,000	328,710	710,023	64,342	7,936	16,748	115,258	10,923	26,351
4,000 UNDER 5,000	350,259	757,779	93,163	13,320	27,999	240,342	18,586	52,431
5,000 UNDER 6,000	339,988	746,118	109,389	17,216	29,809	194,862	20,336	51,883
6,000 UNDER 7,000	336,982	762,402	117,883	18,012	34,819	242,507	22,714	61,901
7,000 UNDER 8,000	301,312	691,667	113,973	21,184	42,609	296,168	28,934	95,717
8,000 UNDER 9,000	309,539	713,188	118,344	18,575	41,773	293,285	27,724	80,362
9,000 UNDER 10,000	288,122	669,456	116,336	22,231	50,699	363,486	31,753	88,557
10,000 UNDER 11,000	276,189	663,907	121,771	21,015	53,578	398,921	31,559	71,681
11,000 UNDER 12,000	243,182	574,971	110,495	21,277	57,226	378,060	38,901	93,260
12,000 UNDER 13,000	230,092	553,646	106,561	18,641	59,844	393,180	29,989	71,070
13,000 UNDER 14,000	240,296	567,381	105,552	20,936	67,927	465,938	37,698	78,043
14,000 UNDER 15,000	200,032	475,654	107,780	20,674	63,912	404,957	33,870	72,664
15,000 UNDER 16,000	192,393	465,519	99,166	19,715	71,956	471,437	36,883	60,275
16,000 UNDER 17,000	195,957	479,284	102,000	22,511	80,032	600,387	40,263	91,875
17,000 UNDER 18,000	158,505	394,367	87,674	16,146	86,866	600,588	39,381	86,475
18,000 UNDER 19,000	156,532	402,565	92,203	19,530	81,475	564,626	35,045	78,533
19,000 UNDER 20,000	142,078	357,671	76,567	15,422	91,756	650,947	41,699	94,482
20,000 UNDER 21,000	127,296	335,191	70,339	14,406	79,965	575,165	36,488	89,733
21,000 UNDER 22,000	109,721	272,059	63,737	13,971	100,093	719,900	39,374	78,398
22,000 UNDER 23,000	102,735	261,459	60,832	13,393	94,081	649,212	37,437	79,587
23,000 UNDER 24,000	101,942	270,704	59,804	16,581	95,831	772,950	34,618	65,305
24,000 UNDER 25,000	83,807	214,576	45,948	10,603	90,112	669,316	25,318	58,028
25,000 UNDER 26,000	85,402	226,669	53,174	10,409	95,383	733,645	32,794	81,920
26,000 UNDER 27,000	78,525	209,266	49,189	10,860	93,640	706,663	31,037	53,432
27,000 UNDER 28,000	82,468	222,107	50,946	11,807	105,297	827,043	33,976	86,135
28,000 UNDER 29,000	66,573	177,713	41,131	8,845	98,361	791,829	32,960	75,727
29,000 UNDER 30,000	61,564	168,175	40,183	7,445	97,881	792,908	27,823	48,676
30,000 UNDER 35,000	247,562	688,233	173,568	44,392	487,193	4,324,338	130,139	276,407
35,000 UNDER 40,000	137,300	401,198	100,821	27,783	458,585	4,444,729	106,049	206,298
40,000 UNDER 45,000	82,571	252,023	64,246	16,336	357,420	3,821,730	70,355	139,043
45,000 UNDER 50,000	48,440	149,295	36,466	13,533	300,427	3,525,795	56,172	96,422
50,000 UNDER 55,000	30,911	95,603	22,456	6,534	247,491	3,182,319	32,678	63,783
55,000 UNDER 60,000	18,582	56,052	14,695	3,967	209,881	2,870,026	27,033	67,085
60,000 UNDER 65,000	8,823	27,253	7,634	2,120	142,913	2,100,658	18,297	46,989
65,000 UNDER 70,000	9,324	28,807	7,194	6,567	103,288	1,647,823	14,515	41,837
70,000 UNDER 80,000	8,636	27,055	6,759	2,220	147,546	2,752,474	16,946	69,134
80,000 UNDER 90,000	4,883	15,078	3,694	1,682	91,966	1,925,594	9,452	52,736
90,000 UNDER 100,000	3,694	11,364	3,133	5,272	45,648	1,006,429	4,502	21,309
100,000 UNDER 200,000	7,200	21,463	5,364	3,565	153,216	4,701,112	13,548	97,233
200,000 UNDER 500,000	1,555	4,567	1,103	916	43,378	2,213,816	2,484	34,627
500,000 UNDER 1,000,000	94	279	66	29	6,280	622,010	193	5,341
1,000,000 AND OVER	41	124	24	51	3,059	810,962	55	2,201
TOTAL	7,075,676	$16,795,812	2,839,622	$579,476	4,781,524	$55,089,222	1,405,546	$3,321,239

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	REAL ESTATE TAXES		SALES TAX		LICENSE TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	30,417	$ 56,835	26,992	$ 15,678	20,997	$ 3,968
$1 UNDER 1,000	8,263	7,830	10,835	5,305	4,135	697
1,000 UNDER 2,000	7,275	7,557	10,976	4,114	5,331	783
2,000 UNDER 3,000	8,023	7,123	9,780	4,454	4,643	669
3,000 UNDER 4,000	10,722	9,552	15,933	5,843	8,912	1,169
4,000 UNDER 5,000	19,207	21,302	26,055	8,686	13,562	1,381
5,000 UNDER 6,000	18,445	13,604	28,366	11,025	16,949	2,209
6,000 UNDER 7,000	23,582	15,854	33,443	10,970	22,527	2,581
7,000 UNDER 8,000	28,426	21,315	41,166	16,970	26,362	3,199
8,000 UNDER 9,000	23,067	18,220	41,145	15,147	26,722	3,383
9,000 UNDER 10,000	35,761	22,767	49,697	19,258	35,955	4,209
10,000 UNDER 11,000	38,019	30,712	51,634	23,262	37,458	5,570
11,000 UNDER 12,000	37,151	24,574	55,970	24,589	40,030	4,811
12,000 UNDER 13,000	39,208	25,308	57,900	23,010	42,281	6,197
13,000 UNDER 14,000	44,585	32,751	66,237	29,018	50,565	7,105
14,000 UNDER 15,000	39,067	25,382	63,097	24,643	46,289	5,884
15,000 UNDER 16,000	45,167	31,394	68,756	29,882	54,079	7,351
16,000 UNDER 17,000	54,619	38,986	78,148	35,497	57,826	8,773
17,000 UNDER 18,000	58,006	40,198	86,238	41,831	66,237	9,921
18,000 UNDER 19,000	55,314	36,324	80,346	32,963	61,347	9,164
19,000 UNDER 20,000	61,333	42,318	89,812	43,128	71,575	10,499
20,000 UNDER 21,000	53,991	34,374	78,335	37,541	61,714	9,095
21,000 UNDER 22,000	61,707	50,772	97,334	48,834	79,337	12,443
22,000 UNDER 23,000	65,468	41,514	92,391	46,125	77,534	11,185
23,000 UNDER 24,000	69,049	54,629	94,201	47,816	75,770	12,729
24,000 UNDER 25,000	63,831	43,864	89,110	45,798	72,683	10,617
25,000 UNDER 26,000	67,659	52,217	92,056	48,594	78,141	12,068
26,000 UNDER 27,000	66,484	45,847	92,070	50,664	75,643	11,920
27,000 UNDER 28,000	77,079	57,165	104,168	59,300	81,909	13,507
28,000 UNDER 29,000	73,904	53,565	96,731	55,146	81,313	12,751
29,000 UNDER 30,000	73,237	59,431	95,376	56,458	82,022	12,540
30,000 UNDER 35,000	364,234	290,333	480,299	285,800	407,944	69,700
35,000 UNDER 40,000	371,831	304,907	453,568	293,063	383,566	71,642
40,000 UNDER 45,000	304,000	274,892	354,601	249,165	308,174	60,793
45,000 UNDER 50,000	263,494	253,169	298,670	235,622	260,220	57,818
50,000 UNDER 55,000	220,331	233,192	245,861	208,392	213,624	51,257
55,000 UNDER 60,000	188,225	208,909	208,378	191,034	181,144	45,258
60,000 UNDER 65,000	133,595	152,055	142,098	132,983	124,517	29,053
65,000 UNDER 70,000	94,771	118,856	102,473	93,980	86,635	24,143
70,000 UNDER 80,000	139,110	199,062	147,172	152,719	120,767	34,061
80,000 UNDER 90,000	87,210	152,173	91,278	101,285	76,061	21,952
90,000 UNDER 100,000	43,958	82,299	45,334	53,879	35,889	9,840
100,000 UNDER 200,000	145,356	355,590	152,364	199,407	117,264	36,474
200,000 UNDER 500,000	40,762	150,036	43,002	77,275	30,812	12,403
500,000 UNDER 1,000,000	5,979	35,240	6,211	17,507	4,136	2,288
1,000,000 AND OVER	2,940	30,023	3,036	16,174	1,948	1,648
TOTAL	3,763,862	$3,864,020	4,698,643	$3,229,834	3,832,549	$746,708

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	OTHER TAXES		TOTAL TAXES		CASH CONTRIBUTIONS		OTHER THAN CASH CONTRIBUTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	3,726	$ 3,046	36,380	$ 79,527	23,581	$ 49,304	9,593	$ 44,385
$1 UNDER 1,000	[illegible],376	6,205	11,523	20,037	8,323	7,276	3,500	5,631
1,000 UNDER 2,000	628	98	11,918	12,552	9,032	4,402	3,507	3,144
2,000 UNDER 3,000	688	42	10,094	12,289	7,395	7,261	2,505	1,197
3,000 UNDER 4,000	2,071	710	16,247	17,275	11,410	11,666	3,821	2,063
4,000 UNDER 5,000	3,200	451	27,057	31,820	18,706	9,198	7,155	2,373
5,000 UNDER 6,000	1,503	187	29,308	27,025	21,144	17,179	8,030	3,082
6,000 UNDER 7,000	4,897	443	34,632	29,848	26,221	20,392	10,796	2,381
7,000 UNDER 8,000	5,398	1,470	42,609	42,954	33,570	23,624	11,925	6,040
8,000 UNDER 9,000	5,772	2,498	41,145	39,248	31,485	18,843	10,916	3,698
9,000 UNDER 10,000	3,955	1,459	50,011	47,693	42,101	30,852	15,626	7,661
10,000 UNDER 11,000	4,830	1,869	52,636	61,412	40,337	36,287	17,002	4,801
11,000 UNDER 12,000	7,970	1,683	56,912	55,657	47,499	31,419	17,817	4,319
12,000 UNDER 13,000	8,277	1,227	59,343	55,741	48,360	33,673	18,819	7,268
13,000 UNDER 14,000	5,458	908	67,426	69,781	58,401	37,121	22,019	7,549
14,000 UNDER 15,000	8,030	1,438	63,598	57,347	52,495	27,542	21,010	8,159
15,000 UNDER 16,000	7,716	1,564	70,513	70,191	60,666	38,681	23,462	6,012
16,000 UNDER 17,000	10,475	2,839	79,090	86,095	66,985	59,335	26,842	8,125
17,000 UNDER 18,000	6,647	1,622	86,866	93,571	75,262	50,002	25,893	9,080
18,000 UNDER 19,000	7,342	2,808	80,847	81,259	69,430	54,014	22,700	6,432
19,000 UNDER 20,000	10,789	1,988	90,941	97,933	73,378	49,596	28,779	7,917
20,000 UNDER 21,000	7,215	1,501	79,277	82,511	67,987	48,003	24,831	7,776
21,000 UNDER 22,000	11,731	3,603	98,149	115,651	86,612	57,127	34,812	11,911
22,000 UNDER 23,000	9,099	2,909	93,266	101,732	81,475	64,628	31,732	9,881
23,000 UNDER 24,000	11,417	2,148	95,016	117,322	85,356	74,085	31,298	11,208
24,000 UNDER 25,000	9,787	1,862	89,925	102,261	79,203	63,175	34,992	8,047
25,000 UNDER 26,000	9,039	1,993	93,626	114,872	86,104	62,899	31,531	8,964
26,000 UNDER 27,000	11,103	3,732	93,012	112,163	81,782	54,795	37,437	13,177
27,000 UNDER 28,000	11,664	2,155	104,796	132,127	92,758	73,319	39,568	13,480
28,000 UNDER 29,000	12,659	2,364	98,174	123,825	89,717	84,813	38,051	17,814
29,000 UNDER 30,000	11,544	2,569	96,565	130,997	89,357	61,595	37,310	13,636
30,000 UNDER 35,000	53,483	10,370	484,875	656,203	435,340	337,366	191,440	70,252
35,000 UNDER 40,000	62,194	14,435	456,641	684,047	417,542	332,427	199,044	69,956
40,000 UNDER 45,000	47,136	9,991	356,231	594,840	331,114	275,641	162,595	93,050
45,000 UNDER 50,000	46,720	12,988	299,298	559,597	280,020	258,832	150,247	62,322
50,000 UNDER 55,000	34,442	8,576	247,177	501,417	236,483	251,869	126,037	78,178
55,000 UNDER 60,000	30,293	8,644	209,380	453,845	201,431	209,459	109,857	42,647
60,000 UNDER 65,000	21,222	5,162	142,726	319,254	136,280	153,176	79,102	44,904
65,000 UNDER 70,000	18,403	3,905	102,660	240,885	96,708	113,760	57,425	30,070
70,000 UNDER 80,000	24,722	8,609	147,359	394,451	140,426	230,392	83,943	57,077
80,000 UNDER 90,000	14,462	2,732	91,652	278,142	87,711	162,291	54,373	97,762
90,000 UNDER 100,000	6,633	3,712	45,648	149,730	42,148	72,605	25,957	13,691
100,000 UNDER 200,000	21,996	14,293	153,096	605,764	146,544	435,618	83,208	138,918
200,000 UNDER 500,000	6,068	6,235	43,203	245,949	41,333	288,490	21,811	129,143
500,000 UNDER 1,000,000	938	1,490	6,273	56,525	6,018	115,013	2,989	80,075
1,000,000 AND OVER	456	1,249	3,051	49,094	2,949	172,448	1,493	209,878
TOTAL	605,174	$171,902	4,750,172	$8,012,459	4,268,179	$4,671,493	2,002,800	$1,485,134

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	CONTRIBUTION CARRYFORWARD PRIOR YEAR		CONTRIBUTIONS UNUSED		CONTRIBUTIONS DEDUCTED[11]		MORTGAGE INTEREST	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	5,468	$ 70,463	19,722	$ 143,265	23,917	$ 20,888	28,439	$ 327,803
$1 UNDER 1,000	314	177	2,512	1,685	8,824	11,399	8,517	39,820
1,000 UNDER 2,000	1,129	1,834	3,200	4,307	9,346	5,072	6,460	33,292
2,000 UNDER 3,000	501	328	1,570	1,221	7,709	7,564	7,395	42,070
3,000 UNDER 4,000	1,256	661	3,013	3,048	11,410	11,342	10,348	36,472
4,000 UNDER 5,000	–	–	1,443	1,040	19,334	10,530	15,753	100,287
5,000 UNDER 6,000	942	4,278	2,071	6,862	22,400	17,678	14,490	52,006
6,000 UNDER 7,000	1,256	1,034	3,327	4,410	27,978	19,398	20,636	83,193
7,000 UNDER 8,000	628	3,038	4,770	9,815	35,013	22,887	24,157	78,317
8,000 UNDER 9,000	1,503	5,309	2,445	6,692	33,115	21,159	21,130	76,396
9,000 UNDER 10,000	628	361	2,385	6,100	42,415	32,774	29,682	118,928
10,000 UNDER 11,000	1,757	21,253	3,955	29,303	42,969	33,037	31,813	158,203
11,000 UNDER 12,000	1,129	3,168	2,071	7,008	49,129	31,898	31,252	117,704
12,000 UNDER 13,000	1,129	3,179	3,193	8,493	51,373	35,627	35,013	140,201
13,000 UNDER 14,000	1,002	167	1,757	2,180	60,973	42,657	38,954	144,553
14,000 UNDER 15,000	815	9,442	1,944	10,052	55,381	35,091	34,872	145,217
15,000 UNDER 16,000	815	462	2,198	2,832	63,739	42,323	41,974	181,475
16,000 UNDER 17,000	1,256	11,095	3,574	21,517	68,989	57,038	53,063	232,142
17,000 UNDER 18,000	1,002	3,854	2,759	4,364	77,206	58,572	52,936	210,371
18,000 UNDER 19,000	1,376	5,039	2,819	9,171	71,875	56,315	47,993	220,793
19,000 UNDER 20,000	1,002	1,575	1,316	1,765	76,825	57,323	56,457	232,517
20,000 UNDER 21,000	1,189	4,129	2,445	4,957	69,744	54,951	50,304	195,604
21,000 UNDER 22,000	374	474	1,129	6,209	89,184	63,303	56,450	283,913
22,000 UNDER 23,000	1,189	7,050	2,064	9,385	83,793	72,174	56,009	227,281
23,000 UNDER 24,000	1,757	3,798	1,630	3,985	87,487	85,106	61,093	299,369
24,000 UNDER 25,000	1,316	2,485	1,503	2,490	81,902	71,217	59,202	270,441
25,000 UNDER 26,000	187	996	1,443	2,181	87,420	70,679	61,340	294,598
26,000 UNDER 27,000	628	183	815	917	86,425	67,239	63,605	293,204
27,000 UNDER 28,000	314	39	688	3,590	96,519	83,247	72,443	326,740
28,000 UNDER 29,000	815	4,631	2,632	11,015	92,162	96,243	67,966	300,673
29,000 UNDER 30,000	501	1,663	1,503	5,636	90,920	71,258	67,412	340,008
30,000 UNDER 35,000	4,015	46,909	4,262	52,719	448,881	401,807	350,608	1,845,739
35,000 UNDER 40,000	4,068	21,539	2,632	24,534	433,267	399,388	349,893	1,994,297
40,000 UNDER 45,000	3,320	4,418	1,503	34,191	336,812	338,918	291,616	1,820,980
45,000 UNDER 50,000	1,002	7,563	1,002	8,199	288,537	320,518	250,549	1,652,316
50,000 UNDER 55,000	2,251	44,305	2,759	57,359	238,487	316,993	211,253	1,471,786
55,000 UNDER 60,000	1,249	2,675	875	6,536	204,811	248,245	182,047	1,320,770
60,000 UNDER 65,000	628	2,327	314	1,913	138,157	198,494	126,588	1,000,325
65,000 UNDER 70,000	688	752	–	–	98,839	144,582	89,775	768,562
70,000 UNDER 80,000	875	789	688	19,627	143,238	268,631	132,477	1,279,154
80,000 UNDER 90,000	1,690	94,331	1,376	155,633	89,274	198,751	82,214	946,247
90,000 UNDER 100,000	187	82	314	1,695	43,210	84,683	40,705	506,882
100,000 UNDER 200,000	3,636	174,844	3,216	208,407	147,888	540,974	129,300	1,985,568
200,000 UNDER 500,000	1,784	151,028	1,582	208,370	41,724	360,291	33,071	707,458
500,000 UNDER 1,000,000	446	99,831	373	146,869	6,072	148,050	4,380	127,135
1,000,000 AND OVER	344	263,851	247	358,935	2,966	287,242	1,983	86,292
TOTAL	59,361	$1,087,409	109,039	$1,620,482	4,387,639	$5,623,556	3,503,617	$23,117,102

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	OTHER INTEREST		TOTAL INTEREST[14]		CASUALTY LOSS		ALL OTHER DEDUCTIONS[12]	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	30,137	$ 314,016	34,771	$ 641,819	1,166	$ 2,134	27,616	$ 80,883
$1 UNDER 1,000	9,392	18,355	10,708	58,175	314	981	7,007	12,287
1,000 UNDER 2,000	8,905	11,851	10,662	45,144	314	566	9,346	8,672
2,000 UNDER 3,000	8,965	23,603	9,152	65,673	–	–	7,335	11,876
3,000 UNDER 4,000	13,047	17,033	14,176	53,505	–	–	11,918	6,468
4,000 UNDER 5,000	18,078	30,104	23,917	130,390	314	1,121	22,033	14,051
5,000 UNDER 6,000	19,828	25,392	23,028	77,398	628	3,491	23,155	17,389
6,000 UNDER 7,000	23,028	29,641	28,673	112,834	–	–	27,731	18,529
7,000 UNDER 8,000	28,807	44,023	34,452	122,340	314	749	31,753	11,522
8,000 UNDER 9,000	30,677	52,029	35,814	128,425	628	880	33,436	23,211
9,000 UNDER 10,000	36,837	48,683	42,295	167,611	314	744	40,785	26,108
10,000 UNDER 11,000	37,458	51,834	46,430	210,037	942	1,240	41,660	21,513
11,000 UNDER 12,000	43,865	55,245	49,450	172,948	1,256	2,702	45,435	21,596
12,000 UNDER 13,000	44,800	66,030	52,830	206,231	1,256	3,316	48,427	21,196
13,000 UNDER 14,000	54,266	85,008	61,033	229,562	1,256	1,981	58,521	43,914
14,000 UNDER 15,000	50,805	69,842	57,706	215,059	815	841	54,887	23,956
15,000 UNDER 16,000	55,268	75,266	63,552	256,741	1,630	3,276	61,615	38,631
16,000 UNDER 17,000	64,106	92,847	74,140	324,988	–	–	65,796	40,391
17,000 UNDER 18,000	72,637	102,530	80,473	312,901	815	5,048	74,133	44,023
18,000 UNDER 19,000	66,431	88,426	73,392	309,219	942	240	68,809	39,060
19,000 UNDER 20,000	74,895	119,923	85,303	352,440	1,570	1,971	78,970	46,799
20,000 UNDER 21,000	68,047	95,626	74,380	291,230	314	779	68,675	55,961
21,000 UNDER 22,000	86,051	117,849	91,943	401,762	2,572	10,230	84,541	50,556
22,000 UNDER 23,000	79,224	116,450	88,002	343,730	2,258	4,154	82,664	47,836
23,000 UNDER 24,000	81,602	147,299	89,752	446,668	–	–	80,346	58,549
24,000 UNDER 25,000	79,651	120,757	86,104	391,198	187	27	80,071	46,586
25,000 UNDER 26,000	82,223	115,808	88,556	410,406	1,443	1,404	84,728	54,364
26,000 UNDER 27,000	83,486	123,596	88,817	416,799	628	467	85,670	56,563
27,000 UNDER 28,000	92,832	142,146	99,913	468,886	1,944	1,848	95,397	54,800
28,000 UNDER 29,000	87,847	137,360	93,926	438,033	314	1,573	89,456	56,428
29,000 UNDER 30,000	85,289	139,752	93,746	479,760	501	1,114	87,988	61,102
30,000 UNDER 35,000	439,958	776,905	468,776	2,622,644	4,329	9,925	444,760	357,339
35,000 UNDER 40,000	422,425	789,665	446,053	2,783,962	3,514	10,473	419,486	360,561
40,000 UNDER 45,000	334,702	657,476	348,910	2,478,456	1,189	893	333,312	269,580
45,000 UNDER 50,000	281,082	642,181	294,108	2,294,497	1,189	922	284,356	253,839
50,000 UNDER 55,000	231,032	584,482	242,234	2,056,268	1,690	19,019	242,823	224,840
55,000 UNDER 60,000	197,229	548,688	207,122	1,869,458	1,817	2,296	202,987	229,097
60,000 UNDER 65,000	133,087	375,361	139,847	1,375,686	688	180	137,462	160,054
65,000 UNDER 70,000	94,658	309,349	99,287	1,077,911	942	6,015	104,223	136,595
70,000 UNDER 80,000	136,044	554,418	144,861	1,833,572	942	145	146,971	186,541
80,000 UNDER 90,000	86,155	316,625	90,403	1,262,872	187	5	93,035	133,090
90,000 UNDER 100,000	41,266	186,427	44,145	693,309	187	2,128	45,027	55,269
100,000 UNDER 200,000	138,120	1,076,908	146,592	3,062,476	804	22,043	163,644	372,622
200,000 UNDER 500,000	38,030	659,323	40,476	1,366,780	239	11,173	49,612	194,996
500,000 UNDER 1,000,000	5,398	215,233	5,781	342,368	13	949	7,607	68,777
1,000,000 AND OVER	2,669	293,751	2,819	380,043	7	1,904	3,967	90,479
TOTAL	4,200,339	$10,665,116	4,528,510	$33,782,214	42,372	$140,947	4,359,176	$4,208,499

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	PERSONAL CREDIT[13]		DEPENDENT CREDIT		TAX SAVINGS FROM INCOME AVERAGING		ELDERLY CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	539,911	$ 30,774	206,066	$ 2,679	–	$ –	–	$ –
$1 UNDER 1,000	201,117	10,465	60,464	786	–	–	–	–
1,000 UNDER 2,000	284,304	14,604	86,648	1,126	–	–	–	–
2,000 UNDER 3,000	324,088	17,185	102,026	1,326	–	–	–	–
3,000 UNDER 4,000	345,458	19,211	132,663	1,725	–	–	–	–
4,000 UNDER 5,000	378,258	20,979	157,869	2,052	314	–	–	–
5,000 UNDER 6,000	369,797	20,671	173,413	2,254	314	1	1,256	8
6,000 UNDER 7,000	371,801	21,478	171,481	2,229	314	4	2,512	63
7,000 UNDER 8,000	343,921	20,244	187,866	2,442	1,630	39	1,570	54
8,000 UNDER 9,000	351,312	20,387	190,525	2,477	1,443	62	3,641	177
9,000 UNDER 10,000	338,821	20,295	203,448	2,645	1,002	25	2,505	155
10,000 UNDER 11,000	329,767	20,335	196,275	2,552	2,819	252	1,189	103
11,000 UNDER 12,000	300,408	18,419	188,370	2,449	2,699	185	2,512	152
12,000 UNDER 13,000	289,936	17,877	221,627	2,881	2,004	71	3,387	315
13,000 UNDER 14,000	308,223	18,792	216,318	2,812	3,574	235	4,202	456
14,000 UNDER 15,000	263,944	16,256	161,219	2,096	5,952	394	2,071	133
15,000 UNDER 16,000	264,349	16,552	170,907	2,222	5,518	525	2,385	297
16,000 UNDER 17,000	275,989	17,590	168,388	2,189	4,449	386	1,002	17
17,000 UNDER 18,000	245,371	15,652	164,605	2,140	7,134	722	501	50
18,000 UNDER 19,000	238,007	15,620	157,039	2,042	6,206	599	2,198	532
19,000 UNDER 20,000	233,834	15,008	144,805	1,882	7,642	817	314	9
20,000 UNDER 21,000	207,261	13,811	148,485	1,930	6,700	591	1,443	374
21,000 UNDER 22,000	209,814	13,359	121,906	1,585	7,455	721	942	163
22,000 UNDER 23,000	196,816	13,114	146,188	1,900	9,773	958	942	197
23,000 UNDER 24,000	197,773	13,399	142,422	1,851	11,470	1,729	187	25
24,000 UNDER 25,000	173,919	11,530	117,023	1,521	7,522	1,218	1,129	247
25,000 UNDER 26,000	180,785	12,187	131,519	1,710	7,963	1,060	314	140
26,000 UNDER 27,000	172,165	11,579	138,584	1,802	10,334	1,746	187	1
27,000 UNDER 28,000	187,765	13,068	165,409	2,150	10,588	2,433	187	16
28,000 UNDER 29,000	164,934	11,304	130,233	1,693	11,343	2,008	374	73
29,000 UNDER 30,000	159,445	10,991	140,788	1,830	11,597	2,255	314	157
30,000 UNDER 35,000	734,755	51,974	645,060	8,386	55,438	10,286	1,129	400
35,000 UNDER 40,000	595,885	43,931	580,167	7,542	52,859	11,160	815	354
40,000 UNDER 45,000	439,991	33,954	471,111	6,124	49,525	8,558	501	212
45,000 UNDER 50,000	348,867	27,622	396,584	5,156	35,282	7,456	688	272
50,000 UNDER 55,000	278,402	22,161	297,075	3,862	33,211	9,556	501	251
55,000 UNDER 60,000	228,463	18,294	254,050	3,303	30,953	9,024	–	–
60,000 UNDER 65,000	151,736	12,290	177,989	2,314	23,999	7,066	–	–
65,000 UNDER 70,000	112,612	9,081	124,457	1,618	20,813	7,760	–	–
70,000 UNDER 80,000	156,182	12,730	173,784	2,259	30,304	12,370	–	–
80,000 UNDER 90,000	96,849	7,830	115,954	1,507	16,057	7,609	–	–
90,000 UNDER 100,000	49,342	3,909	51,727	672	10,313	5,746		
100,000 UNDER 200,000	160,416	12,713	176,880	2,299	35,064	29,165	108	38
200,000 UNDER 500,000	44,933	3,533	47,622	619	9,848	12,243	54	17
500,000 UNDER 1,000,000	6,374	496	5,938	77	1,162	1,608	*	2
1,000,000 AND OVER	3,100	240	2,783	36	544	372	*	+
TOTAL	11,857,200	$773,694	8,365,760	$108,752	553,131	$159,016	41,067	$5,460

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	INCOME TAX WITHHELD		ESTIMATE PAID		EXCESS SDI		RENTER'S CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	29,517	$ 16,159	7,372	$ 14,510	1,275	$ 42	433,719	$ 35,941
$1 UNDER 1,000	95,019	1,352	2,198	382	507	2	66,953	6,232
1,000 UNDER 2,000	182,881	4,667	2,572	557	1,328	45	94,233	8,893
2,000 UNDER 3,000	217,008	7,382	3,701	600	1,328	19	116,631	10,910
3,000 UNDER 4,000	229,548	9,193	2,886	583	507	2	148,566	14,579
4,000 UNDER 5,000	253,227	13,037	5,458	1,053	1,014	14	153,996	15,058
5,000 UNDER 6,000	234,463	15,962	5,458	1,143	507	13	153,979	14,413
6,000 UNDER 7,000	247,310	20,485	7,976	1,177	314	6	170,405	16,533
7,000 UNDER 8,000	235,918	23,389	11,551	2,535	314	14	160,480	15,789
8,000 UNDER 9,000	252,848	30,855	13,742	2,302	–	–	175,883	16,882
9,000 UNDER 10,000	241,429	35,357	17,517	3,079	314	4	168,013	16,282
10,000 UNDER 11,000	239,796	40,803	21,391	5,899	187	6	162,614	16,494
11,000 UNDER 12,000	228,906	47,834	18,378	4,275	–	–	155,275	14,713
12,000 UNDER 13,000	222,791	52,160	24,150	8,064	815	39	157,337	15,488
13,000 UNDER 14,000	239,673	65,392	24,150	7,356	821	37	164,929	15,677
14,000 UNDER 15,000	212,103	61,543	22,132	6,522	628	56	145,698	13,672
15,000 UNDER 16,000	215,119	71,410	29,915	10,242	942	35	137,924	13,650
16,000 UNDER 17,000	226,319	84,364	28,973	11,246	628	10	146,726	14,288
17,000 UNDER 18,000	199,923	83,453	25,766	11,204	1,757	53	128,239	12,334
18,000 UNDER 19,000	192,959	86,955	28,973	12,351	2,886	30	120,018	11,896
19,000 UNDER 20,000	197,717	97,334	27,276	11,052	942	5	117,312	11,581
20,000 UNDER 21,000	171,264	91,089	25,331	12,444	1,757	45	103,780	10,558
21,000 UNDER 22,000	172,621	100,408	30,896	14,928	5,017	57	102,432	9,670
22,000 UNDER 23,000	165,187	103,662	28,084	13,824	9,177	90	88,574	8,800
23,000 UNDER 24,000	163,071	110,540	31,083	18,676	9,738	159	88,356	9,162
24,000 UNDER 25,000	148,996	109,165	22,379	12,307	10,874	145	79,492	7,957
25,000 UNDER 26,000	154,479	121,005	23,441	16,760	7,348	188	86,018	8,717
26,000 UNDER 27,000	151,892	126,354	21,603	14,150	13,579	319	80,007	8,189
27,000 UNDER 28,000	163,029	140,596	24,129	19,502	13,187	323	86,109	9,044
28,000 UNDER 29,000	145,155	128,215	21,924	16,810	11,120	279	69,235	7,240
29,000 UNDER 30,000	141,176	142,118	21,984	16,840	8,229	177	63,658	6,842
30,000 UNDER 35,000	652,993	706,878	96,460	94,215	44,998	1,619	284,625	30,478
35,000 UNDER 40,000	533,048	663,843	87,848	94,043	45,551	1,743	180,232	19,614
40,000 UNDER 45,000	396,139	552,531	61,842	78,107	33,281	1,650	110,346	13,069
45,000 UNDER 50,000	316,196	495,689	53,780	76,493	32,717	1,524	66,925	8,061
50,000 UNDER 55,000	252,385	444,385	52,203	94,866	27,608	1,517	46,082	5,545
55,000 UNDER 60,000	208,077	423,371	41,428	67,614	24,182	1,436	33,672	4,030
60,000 UNDER 65,000	134,977	303,088	35,349	66,447	12,571	765	14,387	1,750
65,000 UNDER 70,000	98,665	260,025	28,215	60,909	9,692	757	12,077	1,450
70,000 UNDER 80,000	135,743	387,235	42,850	117,660	16,666	986	13,452	1,704
80,000 UNDER 90,000	83,223	291,759	28,776	98,255	9,138	675	7,067	824
90,000 UNDER 100,000	41,647	173,666	17,260	63,368	5,504	444	3,126	351
100,000 UNDER 200,000	120,720	690,824	86,112	587,295	14,268	1,288	8,196	892
200,000 UNDER 500,000	30,389	369,131	31,756	554,725	4,163	453	1,789	187
500,000 UNDER 1,000,000	4,344	119,928	5,208	263,626	938	117	189	19
1,000,000 AND OVER	2,104	131,265	2,794	629,658	562	86	66	7
TOTAL	8,981,994	$8,055,856	1,254,270	$3,219,654	388,879	$17,274	4,908,813	$485,465

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	TAX DUE AT TIME OF FILING		OVERPAID		REFUND		CREDIT TO NEXT YEAR'S TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	1,851	$ 1,625	463,201	$ 64,496	459,611	$ 59,550	4,254	$ 4,946
$1 UNDER 1,000	7,734	111	138,420	7,914	137,164	7,874	1,256	41
1,000 UNDER 2,000	5,557	132	227,278	13,873	226,964	13,715	628	158
2,000 UNDER 3,000	5,924	297	265,318	18,409	264,062	18,280	1,256	128
3,000 UNDER 4,000	6,245	522	292,039	23,673	291,097	23,514	1,570	159
4,000 UNDER 5,000	4,869	1,122	308,040	28,226	307,098	27,859	2,198	367
5,000 UNDER 6,000	21,016	507	291,114	30,299	290,486	29,995	2,512	305
6,000 UNDER 7,000	34,101	831	299,811	35,752	298,869	35,493	3,768	259
7,000 UNDER 8,000	26,825	964	280,324	37,101	279,068	36,584	4,583	516
8,000 UNDER 9,000	33,697	1,921	286,575	38,889	284,063	38,316	5,024	573
9,000 UNDER 10,000	40,981	2,511	263,719	38,526	259,951	37,998	5,652	528
10,000 UNDER 11,000	35,326	3,107	265,343	43,474	259,691	42,576	8,792	897
11,000 UNDER 12,000	49,018	2,950	235,431	43,146	231,663	42,208	5,966	938
12,000 UNDER 13,000	45,401	3,979	231,837	47,406	226,813	46,227	9,734	1,179
13,000 UNDER 14,000	48,257	4,753	248,856	50,479	244,460	49,354	9,734	1,125
14,000 UNDER 15,000	45,100	4,072	212,818	42,085	208,108	41,119	6,594	966
15,000 UNDER 16,000	38,383	4,210	219,813	49,019	213,974	47,898	9,921	1,122
16,000 UNDER 17,000	44,001	5,470	226,336	52,627	220,370	51,643	10,362	984
17,000 UNDER 18,000	42,886	5,556	199,973	50,199	195,076	47,843	11,050	2,356
18,000 UNDER 19,000	42,088	6,168	190,581	48,438	183,800	46,439	10,235	1,999
19,000 UNDER 20,000	45,396	8,027	186,868	46,454	178,203	44,860	11,805	1,594
20,000 UNDER 21,000	42,257	7,281	162,492	46,764	156,526	45,036	8,792	1,728
21,000 UNDER 22,000	47,827	7,979	158,533	42,402	153,509	40,977	7,596	1,425
22,000 UNDER 23,000	41,039	7,990	154,207	43,769	148,869	42,231	9,734	1,538
23,000 UNDER 24,000	43,386	8,543	152,316	52,418	145,408	50,143	10,676	2,275
24,000 UNDER 25,000	38,672	7,839	131,793	41,176	126,769	39,897	8,478	1,279
25,000 UNDER 26,000	42,330	7,623	135,249	48,176	131,167	46,925	6,908	1,251
26,000 UNDER 27,000	40,756	10,048	131,095	50,356	127,327	48,544	6,280	1,812
27,000 UNDER 28,000	41,961	8,725	144,548	53,400	139,210	49,869	8,792	3,531
28,000 UNDER 29,000	46,626	11,511	117,680	45,173	111,714	43,298	7,222	1,875
29,000 UNDER 30,000	36,626	9,164	121,877	51,890	117,795	49,778	7,850	2,112
30,000 UNDER 35,000	205,879	55,574	525,736	238,717	500,870	226,491	38,996	12,226
35,000 UNDER 40,000	196,839	65,408	396,848	202,667	378,322	187,615	27,505	15,053
40,000 UNDER 45,000	172,408	66,383	266,768	150,251	254,208	141,703	17,898	8,548
45,000 UNDER 50,000	144,993	60,119	203,560	121,436	194,267	113,943	15,573	7,494
50,000 UNDER 55,000	127,243	67,698	150,531	108,982	139,541	96,889	16,642	12,093
55,000 UNDER 60,000	111,101	74,983	117,048	87,612	108,256	80,260	12,874	7,352
60,000 UNDER 65,000	79,396	59,841	72,026	58,458	66,314	53,936	8,097	4,522
65,000 UNDER 70,000	62,119	52,958	49,865	48,798	44,213	44,875	7,222	3,922
70,000 UNDER 80,000	89,935	95,925	65,933	81,138	59,025	69,823	12,874	11,315
80,000 UNDER 90,000	51,072	70,028	45,276	58,673	40,379	49,582	6,781	9,091
90,000 UNDER 100,000	29,059	48,134	19,969	26,277	16,829	23,809	4,396	2,468
100,000 UNDER 200,000	87,660	293,475	72,024	186,870	54,264	133,283	25,740	53,587
200,000 UNDER 500,000	25,264	298,263	19,430	112,448	12,020	65,274	10,374	47,174
500,000 UNDER 1,000,000	3,326	95,937	3,012	39,916	1,527	19,130	1,928	20,786
1,000,000 AND OVER	1,491	182,037	1,580	66,270	706	26,554	1,106	39,715
TOTAL	2,433,921	$1,732,301	8,753,091	$2,874,522	8,489,626	$2,579,210	417,228	$295,312

FOOTNOTES FOLLOW THIS SECTION

TABLE 4B†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED[1] GROSS INCOME (THOUSANDS)	DEDUCTIONS[2] (THOUSANDS)	TAXABLE[3] INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS[4] (THOUSANDS)	TAX AFTER CREDITS[5] (THOUSANDS)
	ALL	TAXABLE						
NO ADJUSTED GROSS INCOME	333,049	918	$ -342,635	$ 621,031	$ 116,594	$ 6,519	$ 14,328	$ 578
$1 UNDER 1,000	145,191	5,250	252,281	258,333	151,889	9,994	6,175	82
1,000 UNDER 2,000	212,521	6,019	414,769	375,883	97,873	3,145	8,999	151
2,000 UNDER 3,000	231,023	8,216	671,233	426,592	278,889	5,558	9,798	308
3,000 UNDER 4,000	228,022	9,346	914,297	400,099	523,198	9,626	9,704	679
4,000 UNDER 5,000	249,696	8,277	1,201,216	478,715	748,789	10,049	10,696	609
5,000 UNDER 6,000	236,208	95,099	1,354,551	461,447	902,991	11,467	10,450	809
6,000 UNDER 7,000	224,600	201,722	1,501,825	452,746	1,066,737	14,767	12,022	2,160
7,000 UNDER 8,000	196,318	180,667	1,593,038	438,850	1,173,920	24,523	11,430	4,720
8,000 UNDER 9,000	202,782	191,412	1,779,401	440,309	1,366,978	25,165	10,932	11,123
9,000 UNDER 10,000	187,914	178,494	1,809,458	425,479	1,411,664	26,340	8,386	16,956
10,000 UNDER 11,000	168,352	159,681	1,808,390	387,971	1,433,451	29,830	7,564	20,852
11,000 UNDER 12,000	156,565	150,412	1,822,068	352,763	1,476,553	32,527	7,229	24,789
12,000 UNDER 13,000	148,693	144,611	1,902,569	347,338	1,560,591	38,560	6,934	29,179
13,000 UNDER 14,000	161,075	157,621	2,219,972	382,660	1,838,273	48,594	7,680	38,224
14,000 UNDER 15,000	136,041	134,157	1,989,300	320,495	1,669,091	45,936	6,383	38,397
15,000 UNDER 16,000	131,366	129,168	2,068,055	329,047	1,745,222	51,664	6,493	43,386
16,000 UNDER 17,000	128,898	127,014	2,139,837	358,032	1,799,351	55,575	5,911	49,387
17,000 UNDER 18,000	115,045	113,475	2,028,281	353,803	1,683,393	54,464	5,884	47,943
18,000 UNDER 19,000	101,812	99,928	1,906,230	296,902	1,613,241	55,868	5,328	49,538
19,000 UNDER 20,000	106,882	106,254	2,115,097	363,416	1,758,303	64,249	5,162	57,036
20,000 UNDER 21,000	83,994	83,052	1,723,126	298,006	1,433,088	53,203	4,140	49,177
21,000 UNDER 22,000	97,688	96,432	2,110,781	337,617	1,778,408	69,832	5,071	64,544
22,000 UNDER 23,000	79,304	78,676	1,799,996	248,717	1,553,271	64,742	4,257	59,625
23,000 UNDER 24,000	74,312	73,998	1,752,655	267,677	1,484,979	63,167	4,577	58,426
24,000 UNDER 25,000	70,490	70,176	1,731,460	269,468	1,461,992	64,803	4,093	60,506
25,000 UNDER 26,000	70,365	69,423	1,798,023	302,208	1,495,816	68,455	3,994	64,629
26,000 UNDER 27,000	66,778	66,464	1,770,906	280,794	1,490,113	70,417	4,465	66,064
27,000 UNDER 28,000	63,000	62,058	1,732,413	263,240	1,474,991	73,276	4,763	68,969
28,000 UNDER 29,000	58,149	58,149	1,662,856	262,817	1,400,039	70,947	4,393	66,487
29,000 UNDER 30,000	55,749	55,749	1,652,646	281,061	1,372,555	71,944	3,910	68,116
30,000 UNDER 35,000	227,973	227,659	7,426,091	1,235,884	6,193,368	352,091	17,129	333,285
35,000 UNDER 40,000	142,262	141,948	5,336,683	967,574	4,370,874	273,951	12,835	260,685
40,000 UNDER 45,000	68,201	68,201	2,899,802	500,156	2,399,646	163,805	5,199	158,781
45,000 UNDER 50,000	39,031	39,031	1,848,669	324,840	1,523,828	110,035	4,595	106,662
50,000 UNDER 55,000	28,483	28,483	1,606,508	297,421	1,309,087	102,038	4,125	90,556
55,000 UNDER 60,000	21,162	21,162	1,225,713	258,145	967,569	75,529	4,483	72,581
60,000 UNDER 65,000	10,066	10,066	631,575	120,731	510,844	41,426	3,082	39,676
65,000 UNDER 70,000	8,704	8,704	586,418	103,060	483,358	40,306	1,674	39,021
70,000 UNDER 80,000	9,071	9,071	668,259	143,422	524,837	44,340	1,853	43,107
80,000 UNDER 90,000	6,947	6,947	587,205	96,932	490,274	43,666	3,015	42,191
90,000 UNDER 100,000	5,197	5,197	496,104	74,305	421,799	38,719	1,174	39,027
100,000 UNDER 200,000	17,244	17,160	2,336,870	436,022	1,905,489	184,395	6,365	189,795
200,000 UNDER 500,000	5,422	5,401	1,602,889	233,681	1,372,710	143,016	3,971	158,220
500,000 UNDER 1,000,000	858	854	571,615	84,487	508,978	54,735	815	63,417
1,000,000 AND OVER	434	432	1,193,519	123,875	1,101,631	120,543	2,746	141,605
TOTAL	5,112,937	3,512,234	$77,902,015	$16,084,051	$63,446,535	$3,083,801	$294,212	$2,842,058

FOOTNOTES FOLLOW THIS SECTION

TABLE 4C†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED[1] GROSS INCOME (THOUSANDS)	DEDUCTIONS[2] (THOUSANDS)	TAXABLE[3] INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS[4] (THOUSANDS)	TAX AFTER CREDITS[5] (THOUSANDS)
	ALL	TAXABLE						
NO ADJUSTED GROSS INCOME	143,167	1,703	$ -1,388,970	$ 1,159,661	$ 621,249	$ 51,769	$ 13,775	$ 3,189
$1 UNDER 1,000	29,177	5,878	322,757	159,290	237,991	12,256	2,963	68
1,000 UNDER 2,000	36,293	4,375	309,473	154,239	228,110	14,832	3,814	207
2,000 UNDER 3,000	49,262	5,818	401,416	214,900	230,185	13,591	5,067	416
3,000 UNDER 4,000	59,929	5,003	426,782	245,265	204,872	10,206	6,130	457
4,000 UNDER 5,000	63,202	5,257	549,839	306,182	271,355	10,669	6,543	1,402
5,000 UNDER 6,000	72,020	4,816	706,163	306,037	410,387	20,907	7,377	749
6,000 UNDER 7,000	86,332	7,127	810,329	369,705	457,741	13,132	8,765	1,023
7,000 UNDER 8,000	75,005	5,384	673,829	328,054	364,531	5,567	7,510	566
8,000 UNDER 9,000	76,549	6,079	812,796	346,820	498,686	11,676	7,687	1,353
9,000 UNDER 10,000	87,473	6,206	1,062,631	418,297	658,672	17,181	8,760	1,057
10,000 UNDER 11,000	95,892	5,818	1,205,743	462,678	773,193	18,965	9,836	1,111
11,000 UNDER 12,000	93,223	34,013	1,130,316	432,157	713,813	9,468	9,735	776
12,000 UNDER 13,000	93,536	45,218	1,289,361	445,394	870,432	15,801	10,501	1,594
13,000 UNDER 14,000	91,706	55,908	1,461,645	473,918	1,000,457	27,583	10,855	1,711
14,000 UNDER 15,000	86,382	64,368	1,302,498	427,923	880,270	13,408	10,420	2,505
15,000 UNDER 16,000	86,491	66,427	1,384,742	420,366	974,227	15,315	11,070	3,458
16,000 UNDER 17,000	92,908	76,387	1,679,157	506,530	1,181,751	23,785	11,067	7,214
17,000 UNDER 18,000	86,913	75,229	1,626,040	467,762	1,158,811	23,653	10,866	7,928
18,000 UNDER 19,000	94,528	79,583	1,800,960	509,271	1,292,892	24,515	10,429	11,723
19,000 UNDER 20,000	82,054	76,402	1,765,544	466,009	1,305,548	31,713	8,898	14,028
20,000 UNDER 21,000	86,193	78,029	1,795,846	454,013	1,343,085	26,109	9,652	15,222
21,000 UNDER 22,000	79,879	72,029	1,745,395	495,510	1,261,771	25,438	8,791	16,255
22,000 UNDER 23,000	87,657	82,633	2,027,153	526,194	1,502,326	32,477	9,556	20,300
23,000 UNDER 24,000	97,290	91,765	2,389,323	640,485	1,778,097	41,621	10,683	26,523
24,000 UNDER 25,000	77,850	72,512	1,966,924	495,318	1,475,373	33,948	9,011	23,082
25,000 UNDER 26,000	86,151	81,127	2,235,155	534,617	1,701,032	39,434	9,381	29,091
26,000 UNDER 27,000	84,582	80,500	2,271,923	526,673	1,745,250	41,911	9,999	30,594
27,000 UNDER 28,000	99,995	96,541	2,788,614	655,194	2,136,348	53,427	11,955	39,987
28,000 UNDER 29,000	85,480	82,026	2,458,414	598,989	1,859,562	46,472	9,837	36,248
29,000 UNDER 30,000	82,848	81,592	2,465,294	555,654	1,913,398	50,032	9,809	39,557
30,000 UNDER 35,000	438,294	429,816	14,309,073	3,295,109	11,028,227	311,969	52,493	257,551
35,000 UNDER 40,000	412,235	408,153	15,540,410	3,531,925	12,024,634	388,490	50,880	331,920
40,000 UNDER 45,000	344,196	340,742	14,662,016	3,306,265	11,358,291	407,477	47,539	358,993
45,000 UNDER 50,000	299,243	297,987	14,219,946	3,255,131	10,965,255	432,711	41,164	390,884
50,000 UNDER 55,000	244,221	242,023	12,918,180	2,908,796	10,017,106	440,179	38,066	400,846
55,000 UNDER 60,000	202,979	202,037	11,681,960	2,611,036	9,085,059	430,788	32,481	399,497
60,000 UNDER 65,000	136,166	136,166	8,510,566	1,916,109	6,594,457	336,945	22,031	315,599
65,000 UNDER 70,000	101,403	101,403	7,136,229	1,549,154	5,587,075	321,895	16,765	279,740
70,000 UNDER 80,000	143,671	143,357	11,008,608	2,544,387	8,474,783	515,588	29,868	468,336
80,000 UNDER 90,000	87,397	86,582	7,312,761	1,776,057	5,614,017	363,835	20,712	348,607
90,000 UNDER 100,000	42,268	41,640	4,058,749	903,821	3,154,927	223,796	12,737	209,723
100,000 UNDER 200,000	138,264	137,580	18,722,285	4,137,726	14,650,319	1,206,966	60,300	1,149,185
200,000 UNDER 500,000	38,072	37,913	10,969,493	1,904,342	9,181,802	897,987	34,579	912,828
500,000 UNDER 1,000,000	5,243	5,228	3,597,560	509,047	3,184,629	334,872	10,161	357,444
1,000,000 AND OVER	2,506	2,494	6,059,534	652,306	5,427,599	589,688	23,952	678,968
TOTAL	5,186,125	4,068,874	$202,184,462	$48,904,316	$157,399,595	$7,980,047	$774,470	$7,199,515

FOOTNOTES FOLLOW THIS SECTION

TABLE 4D†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED[1] GROSS INCOME (THOUSANDS)	DEDUCTIONS[2] (THOUSANDS)	TAXABLE[3] INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS[4] (THOUSANDS)	TAX AFTER CREDITS[5] (THOUSANDS)
	ALL	TAXABLE						
NO ADJUSTED GROSS INCOME	13,437	12	$ -164,782	$ 31,101	$ 45,652	$ 2,612	$ 669	$ 2
$1 UNDER 1,000	7,872	1,189	24,832	15,473	19,020	611	364	15
1,000 UNDER 2,000	8,204	815	47,524	18,159	33,065	2,427	391	46
2,000 UNDER 3,000	7,564	374	22,078	12,896	9,182	125	350	9
3,000 UNDER 4,000	5,228	688	24,498	8,716	15,782	310	237	38
4,000 UNDER 5,000	7,069	501	34,822	13,764	21,983	256	368	24
5,000 UNDER 6,000	11,223	4,727	64,871	19,926	44,945	539	580	43
6,000 UNDER 7,000	7,631	7,003	49,255	13,095	36,160	463	425	43
7,000 UNDER 8,000	9,514	8,258	83,471	23,530	60,202	1,441	565	295
8,000 UNDER 9,000	9,260	8,318	82,521	22,093	60,659	1,050	520	510
9,000 UNDER 10,000	6,115	5,801	66,436	11,560	54,875	1,387	372	610
10,000 UNDER 11,000	6,930	6,616	72,679	14,391	58,287	1,152	351	804
11,000 UNDER 12,000	5,535	4,593	69,218	17,445	51,773	1,365	253	903
12,000 UNDER 13,000	5,535	4,907	71,405	15,722	55,683	1,353	267	1,019
13,000 UNDER 14,000	7,943	7,629	111,625	18,999	92,627	2,441	460	1,911
14,000 UNDER 15,000	4,654	4,340	60,515	11,249	52,469	1,424	244	1,175
15,000 UNDER 16,000	2,819	2,819	45,785	7,987	37,798	1,148	150	907
16,000 UNDER 17,000	4,020	4,020	72,667	11,377	61,291	2,245	203	1,639
17,000 UNDER 18,000	3,024	2,710	53,201	10,048	43,152	1,399	140	1,271
18,000 UNDER 19,000	2,131	2,131	42,221	5,976	36,244	1,366	102	1,126
19,000 UNDER 20,000	3,459	3,459	81,964	7,450	74,514	3,749	186	2,225
20,000 UNDER 21,000	1,436	1,436	63,230	7,322	55,908	4,436	68	1,059
21,000 UNDER 22,000	3,453	3,453	74,042	19,309	54,732	1,982	239	1,743
22,000 UNDER 23,000	1,376	1,376	30,991	5,777	25,215	978	65	912
23,000 UNDER 24,000	2,064	1,750	48,217	8,283	39,934	1,654	408	1,246
24,000 UNDER 25,000	2,571	2,571	68,171	9,300	58,871	2,845	122	2,448
25,000 UNDER 26,000	875	875	22,257	9,184	13,073	436	46	390
26,000 UNDER 27,000	1,449	1,449	38,339	2,434	35,904	1,826	94	1,750
27,000 UNDER 28,000	1,376	1,376	38,011	7,022	30,989	1,466	165	1,302
28,000 UNDER 29,000	2,577	2,577	74,743	6,307	68,436	3,736	116	3,536
29,000 UNDER 30,000	1,449	1,135	42,474	19,373	23,967	1,292	65	1,240
30,000 UNDER 35,000	4,068	4,068	141,470	28,495	112,975	6,599	469	5,471
35,000 UNDER 40,000	2,879	2,879	106,159	31,326	74,840	4,541	132	4,484
40,000 UNDER 45,000	3,205	3,205	135,257	21,338	113,920	7,798	189	7,645
45,000 UNDER 50,000	881	881	40,213	3,406	36,807	2,748	76	2,677
50,000 UNDER 55,000	688	688	34,968	4,686	30,282	2,314	396	2,081
55,000 UNDER 60,000	187	187	26,934	1,113	25,821	2,564	10	1,032
60,000 UNDER 65,000	688	688	42,939	32,790	18,242	1,455	68	1,637
65,000 UNDER 70,000	314	314	21,573	982	20,591	1,801	546	1,255
70,000 UNDER 80,000	187	187	13,740	3,810	9,929	816	10	806
80,000 UNDER 90,000	314	314	25,946	22,009	3,937	106	25	1,298
90,000 UNDER 100,000	314	314	30,915	3,872	27,043	2,511	13	2,798
100,000 UNDER 200,000	876	876	128,665	25,702	104,070	10,182	346	9,876
200,000 UNDER 500,000	320	318	122,685	19,135	103,638	10,943	287	9,263
500,000 UNDER 1,000,000	77	77	51,574	9,007	42,704	4,585	85	5,328
1,000,000 AND OVER	57	57	198,880	11,472	187,407	20,531	224	22,301
TOTAL	172,848	113,961	$2,639,199	$624,411	$2,284,598	$129,008	$11,461	$108,193

FOOTNOTES FOLLOW THIS SECTION

TABLE 4E†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Head of Household Returns — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED[1] GROSS INCOME (THOUSANDS)	DEDUCTIONS[2] (THOUSANDS)	TAXABLE[3] INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS[4] (THOUSANDS)	TAX AFTER CREDITS[5] (THOUSANDS)
	ALL	TAXABLE						
NO ADJUSTED GROSS INCOME	47,407	316	$ -71,430	$ 171,758	$ 8,839	$ 458	$ 4,482	$ 10
$1 UNDER 1,000	18,877	187	17,678	62,403	3,976	97	1,775	0
1,000 UNDER 2,000	26,972	314	50,209	89,201	8,053	210	2,553	10
2,000 UNDER 3,000	35,104	1,757	123,996	118,312	30,305	873	3,288	63
3,000 UNDER 4,000	51,772	628	195,616	178,264	26,438	442	4,903	31
4,000 UNDER 5,000	57,470	314	272,082	210,907	79,284	902	5,540	23
5,000 UNDER 6,000	50,346	314	290,010	170,786	120,321	1,987	4,970	112
6,000 UNDER 7,000	52,610	942	352,581	185,224	173,706	2,075	4,974	99
7,000 UNDER 8,000	62,142	187	467,765	214,582	254,719	2,580	6,186	18
8,000 UNDER 9,000	61,586	374	528,678	213,428	315,288	3,400	6,197	87
9,000 UNDER 10,000	55,870	374	536,087	194,686	341,401	3,658	5,681	80
10,000 UNDER 11,000	58,092	815	612,541	216,960	396,320	4,169	5,563	49
11,000 UNDER 12,000	44,457	14,561	512,941	169,837	343,742	3,965	4,427	142
12,000 UNDER 13,000	42,172	20,005	529,774	157,013	373,473	4,794	4,448	535
13,000 UNDER 14,000	47,499	25,499	642,444	178,677	463,767	6,155	5,477	893
14,000 UNDER 15,000	36,366	29,942	529,295	140,073	389,222	5,678	4,111	1,656
15,000 UNDER 16,000	42,538	35,558	669,907	189,109	480,797	7,798	4,954	2,647
16,000 UNDER 17,000	48,841	42,296	812,779	220,173	592,606	10,310	5,941	4,370
17,000 UNDER 18,000	40,075	36,935	709,565	176,992	532,573	10,168	4,706	5,261
18,000 UNDER 19,000	39,222	36,082	725,675	174,054	551,621	10,786	4,378	6,450
19,000 UNDER 20,000	40,811	39,555	796,150	184,497	611,653	12,833	4,692	8,166
20,000 UNDER 21,000	35,131	34,503	720,337	164,585	555,752	12,513	3,605	8,939
21,000 UNDER 22,000	27,158	26,216	584,901	146,602	438,661	10,302	2,770	7,573
22,000 UNDER 23,000	26,402	26,402	595,368	130,372	464,996	11,801	2,831	8,978
23,000 UNDER 24,000	23,793	23,165	558,088	143,272	414,816	10,785	2,576	8,240
24,000 UNDER 25,000	22,193	22,193	543,424	114,086	429,337	12,248	2,399	9,883
25,000 UNDER 26,000	23,080	22,766	588,941	123,944	464,996	14,045	2,292	11,769
26,000 UNDER 27,000	17,913	17,599	473,804	107,138	366,666	11,347	1,837	9,517
27,000 UNDER 28,000	23,394	22,766	642,948	135,500	507,447	16,935	2,454	14,532
28,000 UNDER 29,000	18,728	18,414	534,172	110,275	423,898	14,711	2,108	12,612
29,000 UNDER 30,000	19,212	19,212	567,551	111,554	455,997	16,554	2,320	14,235
30,000 UNDER 35,000	63,291	62,977	2,036,814	490,265	1,546,758	60,602	7,621	53,066
35,000 UNDER 40,000	36,565	36,251	1,357,125	328,714	1,028,411	47,217	4,723	42,525
40,000 UNDER 45,000	23,888	23,574	1,002,913	254,412	748,502	39,062	3,802	35,754
45,000 UNDER 50,000	9,398	9,398	446,935	98,406	348,528	20,741	1,085	19,882
50,000 UNDER 55,000	5,010	5,010	261,580	73,553	188,981	11,911	565	11,547
55,000 UNDER 60,000	3,821	3,821	218,561	55,342	163,218	10,733	641	10,092
60,000 UNDER 65,000	4,255	4,255	263,812	47,916	215,896	15,703	521	15,230
65,000 UNDER 70,000	2,191	2,191	145,562	30,002	115,560	8,565	1,339	7,286
70,000 UNDER 80,000	3,253	3,253	243,710	90,129	153,582	10,910	797	10,125
80,000 UNDER 90,000	1,877	1,877	158,144	45,956	112,187	8,790	159	8,965
90,000 UNDER 100,000	1,376	1,376	130,642	35,858	94,784	7,824	127	7,697
100,000 UNDER 200,000	3,804	3,780	559,368	120,152	439,376	41,186	1,841	36,275
200,000 UNDER 500,000	1,028	1,022	365,731	57,233	308,628	32,008	1,122	28,008
500,000 UNDER 1,000,000	182	182	122,466	18,377	104,459	11,148	330	12,497
1,000,000 AND OVER	102	102	270,680	23,477	247,249	27,006	476	33,620
TOTAL	1,357,274	679,260	$22,697,920	$6,674,056	$16,436,789	$577,985	$149,587	$469,549

FOOTNOTES FOLLOW THIS SECTION

TABLE 4F†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Surviving Spouse Returns — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED[1] GROSS INCOME (THOUSANDS)	DEDUCTIONS[2] (THOUSANDS)	TAXABLE[3] INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS[4] (THOUSANDS)	TAX AFTER CREDITS[5] (THOUSANDS)
	ALL	TAXABLE						
NO ADJUSTED GROSS INCOME	1,595	-	$-27,939	$ 17,362	$ -	$ -	$ 163	$ -
$1 UNDER 1,000	-	-	-	-	-	-	-	-
1,000 UNDER 2,000	-	-	-	-	-	-	-	-
2,000 UNDER 3,000	314	-	684	1,036	-	-	30	-
3,000 UNDER 4,000	-	-	-	-	-	-	-	-
4,000 UNDER 5,000	314	-	1,432	1,036	395	4	43	-
5,000 UNDER 6,000	-	-	-	-	-	-	-	-
6,000 UNDER 7,000	628	-	4,181	2,151	2,031	20	57	-
7,000 UNDER 8,000	942	-	7,155	4,003	3,153	31	95	-
8,000 UNDER 9,000	314	-	2,645	1,036	1,609	16	30	-
9,000 UNDER 10,000	628	-	5,970	3,783	2,187	22	61	-
10,000 UNDER 11,000	314	-	3,240	1,511	1,729	17	30	-
11,000 UNDER 12,000	314	314	3,709	1,059	2,650	31	31	-
12,000 UNDER 13,000	-	-	-	-	-	-	-	-
13,000 UNDER 14,000	-	-	-	-	-	-	-	-
14,000 UNDER 15,000	187	187	2,687	1,026	1,661	21	19	1
15,000 UNDER 16,000	314	-	4,803	8,377	-	-	26	-
16,000 UNDER 17,000	815	815	13,694	5,233	8,460	114	84	30
17,000 UNDER 18,000	314	314	5,368	2,496	2,872	36	31	4
18,000 UNDER 19,000	-	-	-	-	-	-	-	-
19,000 UNDER 20,000	628	628	12,237	2,667	9,570	171	84	87
20,000 UNDER 21,000	-	-	-	-	-	-	-	-
21,000 UNDER 22,000	815	815	17,332	4,212	13,120	247	81	165
22,000 UNDER 23,000	628	314	14,280	6,753	7,528	137	74	79
23,000 UNDER 24,000	-	-	-	-	-	-	-	-
24,000 UNDER 25,000	314	314	7,747	3,866	3,881	58	30	28
25,000 UNDER 26,000	-	-	-	-	-	-	-	-
26,000 UNDER 27,000	628	628	16,854	6,565	10,289	208	61	147
27,000 UNDER 28,000	-	-	-	-	-	-	-	-
28,000 UNDER 29,000	-	-	-	-	-	-	-	-
29,000 UNDER 30,000	187	187	5,513	885	4,628	124	21	103
30,000 UNDER 35,000	1,129	1,129	36,285	7,210	29,075	815	140	675
35,000 UNDER 40,000	628	628	24,478	5,709	18,769	598	148	451
40,000 UNDER 45,000	187	187	7,683	2,330	5,353	163	61	102
45,000 UNDER 50,000	-	-	-	-	-	-	-	-
50,000 UNDER 55,000	-	-	-	-	-	-	-	-
55,000 UNDER 60,000	314	314	18,498	4,409	14,089	654	35	619
60,000 UNDER 65,000	374	374	23,679	10,387	13,292	604	51	598
65,000 UNDER 70,000	-	-	-	-	-	-	-	-
70,000 UNDER 80,000	-	-	-	-	-	-	-	-
80,000 UNDER 90,000	314	314	26,752	1,399	25,352	1,861	55	1,809
90,000 UNDER 100,000	-	-	-	-	-	-	-	-
100,000 UNDER 200,000	168	168	21,372	4,082	17,289	1,405	156	1,250
200,000 UNDER 500,000	63	63	17,031	1,933	15,098	1,475	43	1,573
500,000 UNDER 1,000,000	*	*	7,690	793	6,898	729	1	800
1,000,000 AND OVER	*	*	1,955	8	1,948	211	-	289
TOTAL	13,381	7,704	$287,015	$113,317	$222,926	$9,772	$1,741	$8,810

FOOTNOTES FOLLOW THIS SECTION

TABLE 4G†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Head of Household Returns — 1985 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED[1] GROSS INCOME (THOUSANDS)	DEDUCTIONS[2] (THOUSANDS)	TAXABLE[3] INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS[4] (THOUSANDS)	TAX AFTER CREDITS[5] (THOUSANDS)
	ALL	TAXABLE						
NO ADJUSTED GROSS INCOME	1,256	-	$ -	$ 2,072	$ -	$ -	$ 79	$ -
$1 UNDER 1,000	-	-	-	-	-	-	-	-
1,000 UNDER 2,000	314	314	6,086	518	5,568	159	65	9
2,000 UNDER 3,000	821	-	2,346	1,355	991	5	52	-
3,000 UNDER 4,000	507	-	1,730	875	855	5	32	-
4,000 UNDER 5,000	507	-	2,124	837	1,288	9	39	-
5,000 UNDER 6,000	-	-	-	-	-	-	-	-
6,000 UNDER 7,000	-	-	-	-	-	-	-	-
7,000 UNDER 8,000	-	-	-	-	-	-	-	-
8,000 UNDER 9,000	821	507	6,889	1,361	5,529	66	52	14
9,000 UNDER 10,000	821	314	7,423	1,368	6,055	76	71	5
10,000 UNDER 11,000	187	187	1,930	331	1,599	22	12	10
11,000 UNDER 12,000	314	314	3,686	1,046	2,639	35	24	12
12,000 UNDER 13,000	-	-	-	-	-	-	-	-
13,000 UNDER 14,000	-	-	-	-	-	-	-	-
14,000 UNDER 15,000	314	314	4,559	518	4,041	83	29	53
15,000 UNDER 16,000	821	821	12,973	1,786	11,187	241	105	136
16,000 UNDER 17,000	507	507	8,326	837	7,489	176	59	117
17,000 UNDER 18,000	-	-	-	-	-	-	-	-
18,000 UNDER 19,000	314	314	5,806	518	5,287	142	20	122
19,000 UNDER 20,000	-	-	-	-	-	-	-	-
20,000 UNDER 21,000	507	507	10,384	837	9,547	291	32	259
21,000 UNDER 22,000	821	821	17,355	2,680	14,675	429	69	360
22,000 UNDER 23,000	1,449	1,449	32,632	6,251	26,381	816	114	702
23,000 UNDER 24,000	314	314	7,373	518	6,855	246	20	226
24,000 UNDER 25,000	501	501	12,376	2,457	9,919	321	32	289
25,000 UNDER 26,000	314	314	7,909	770	7,139	268	30	239
26,000 UNDER 27,000	815	815	21,569	3,186	18,383	693	60	633
27,000 UNDER 28,000	-	-	-	-	-	-	-	-
28,000 UNDER 29,000	-	-	-	-	-	-	-	-
29,000 UNDER 30,000	-	-	-	-	-	-	-	-
30,000 UNDER 35,000	-	-	-	-	-	-	-	-
35,000 UNDER 40,000	1,316	1,316	47,826	8,462	39,365	2,009	89	1,919
40,000 UNDER 45,000	314	314	12,578	5,589	6,990	258	47	211
45,000 UNDER 50,000	314	314	15,091	6,840	8,251	366	20	346
50,000 UNDER 55,000	-	-	-	-	-	-	-	-
55,000 UNDER 60,000	-	-	-	-	-	-	-	-
60,000 UNDER 65,000	187	187	11,266	2,097	9,169	676	12	693
65,000 UNDER 70,000	-	-	-	-	-	-	-	-
70,000 UNDER 80,000	-	-	-	-	-	-	-	-
80,000 UNDER 90,000	-	-	-	-	-	-	-	-
90,000 UNDER 100,000	187	187	17,150	5,208	11,942	982	548	442
100,000 UNDER 200,000	60	60	7,847	2,457	5,391	486	5	522
200,000 UNDER 500,000	28	28	7,185	2,976	4,209	413	2	418
500,000 UNDER 1,000,000	4	4	2,666	607	2,059	219	9	225
1,000,000 AND OVER	-	-	-	-	-	-	-	-
TOTAL	14,635	10,723	$295,085	$64,357	$232,803	$9,492	$1,728	$7,962

FOOTNOTES FOLLOW THIS SECTION

TABLE 5†
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY
1985 Taxable Years

MAJOR INDUSTRY GROUP	DOLLARS IN THOUSANDS							
	BUSINESS AND PROFESSIONAL[7]				PARTNERSHIPS[6]			
	NET PROFIT		NET LOSS		NET PROFIT		NET LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
AGRICULTURE, FORESTRY, AND FISHING	8,910	$109,554	11,576	$144,893	11,734	$360,017	11,149	$295,086
MINING	2,760	51,591	5,391	91,096	10,781	138,608	19,020	282,491
CONSTRUCTION	120,928	1,619,955	31,755	159,051	9,722	303,613	3,293	51,678
MANUFACTURING	30,136	437,129	16,824	123,055	6,831	171,694	3,457	67,446
SERVICES[15]	501,541	7,454,339	228,533	1,182,539	55,245	2,009,900	36,170	656,769
PROFESSIONAL	159,078	3,300,119	59,547	230,518	25,031	1,411,717	8,726	109,307
PERSONAL	64,083	534,924	25,499	107,053	5,998	59,270	4,820	20,019
BUSINESS	171,751	1,998,723	73,164	339,079	8,508	156,215	10,280	267,082
OTHER	106,629	1,620,573	70,323	505,889	15,708	382,698	12,344	260,361
TRADE	178,302	2,484,184	148,033	874,831	24,192	434,003	19,520	214,312
FINANCE, INSURANCE, AND REAL ESTATE	111,617	2,396,312	49,485	471,463	115,762	2,321,851	223,786	4,971,173
TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES	26,871	393,273	14,915	226,299	3,332	77,835	9,252	113,729
NATURE OF BUSINESS NOT ALLOCABLE	60,417	295,054	39,362	128,493	32,508	133,801	47,850	153,571
TOTALS	1,041,482	$15,241,391	545,874	$3,401,720	270,107	$5,951,322	373,497	$6,806,255

FOOTNOTES FOLLOW THIS SECTION

TABLE 6†
Personal Income Tax Statistics
COMPARISON BY COUNTY
1985 Taxable Year

		ALL RETURNS-TAXABLE AND NONTAXABLE				JOINT RETURNS			
				Median			Median		
COUNTY	Population[#] July 1, 1985	Number of Returns	Adjusted[1] Gross Income (Thousands)	Income	Rank	Number of Returns	Income	Rank	Tax Assessed (Thousands)
ALAMEDA	1,197,000	522,247	$ 13,877,739	$20,084	8	208,617	$37,121	6	$ 475,495
ALPINE	1,200	218	4,737	16,286	29	113	28,000	21	109
AMADOR	23,400	9,267	202,591	17,690	17	5,551	25,035	33	5,303
BUTTE	164,000	58,644	1,109,242	13,587	54	30,372	22,147	46	29,191
CALAVERAS	26,800	8,588	188,922	16,230	31	5,182	23,376	41	5,688
COLUSA	14,700	5,411	115,249	14,327	45	3,016	21,388	47	4,056
CONTRA COSTA	717,600	302,988	10,460,178	24,303	2	146,627	41,634	3	365,196
DEL NORTE	18,800	6,094	94,851	12,101	58	3,460	20,049	56	2,227
EL DORADO	104,700	36,621	833,943	17,440	18	20,453	27,697	25	21,074
FRESNO	576,200	209,776	4,269,440	14,093	49	105,094	24,064	38	125,683
GLENN	23,200	8,164	150,423	14,110	48	4,614	21,336	49	3,846
HUMBOLDT	113,000	42,088	830,331	14,422	44	20,861	25,533	29	23,317
IMPERIAL	106,000	33,137	591,096	12,180	57	19,574	16,766	58	15,158
INYO	18,400	7,314	148,825	16,273	30	3,930	25,341	31	3,884
KERN	480,600	165,966	3,783,488	16,926	26	87,673	27,854	22	111,090
KINGS	84,900	24,449	478,240	14,873	41	13,644	22,665	44	12,474
LAKE	48,300	16,116	302,846	13,833	51	9,261	20,250	54	7,210
LASSEN	24,600	7,556	151,478	16,771	27	4,459	24,518	35	3,480
LOS ANGELES	8,085,300	3,244,288	85,631,694	17,214	22	1,300,782	31,110	15	3,209,654
MADERA	76,300	24,185	475,660	14,536	43	14,369	22,395	45	11,809
MARIN	226,100	104,743	3,856,755	23,483	4	42,128	44,983	1	186,223
MARIPOSA	13,400	4,753	91,795	14,320	46	2,532	22,690	43	2,082
MENDOCINO	73,800	27,777	550,227	15,028	38	14,371	24,205	36	14,614
MERCED	160,500	49,482	910,950	13,644	53	26,847	21,341	48	27,550
MODOC	9,500	2,747	49,867	13,767	52	1,639	20,056	55	1,107
MONO	9,300	3,326	68,528	17,850	15	1,419	27,354	27	1,808
MONTEREY	329,700	109,685	2,687,490	16,977	24	52,017	28,659	20	90,961
NAPA	104,000	40,673	1,071,980	19,752	9	20,282	32,461	11	35,855
NEVADA	68,300	24,463	550,832	17,260	21	13,957	25,386	30	14,936
ORANGE	2,127,900	926,497	27,223,519	20,633	7	417,835	37,662	5	987,188
PLACER	138,400	57,971	1,467,460	19,127	10	31,742	31,394	13	41,542
PLUMAS	19,200	6,565	134,925	16,651	28	3,938	24,916	34	3,339
RIVERSIDE	820,600	287,678	6,757,586	17,140	23	152,501	27,708	24	193,824
SACRAMENTO	893,800	366,037	8,668,190	18,253	14	165,355	31,801	12	262,355
SAN BENITO	30,500	11,117	239,143	15,715	36	5,807	26,165	28	6,530
SAN BERNARDINO	1,086,400	368,744	8,851,571	18,372	13	192,804	30,015	17	228,056
SAN DIEGO	2,131,600	826,662	20,850,376	17,797	16	376,576	31,150	14	691,621
SAN FRANCISCO	735,000	368,413	9,508,029	17,352	19	102,796	29,921	18	439,691
SAN JOAQUIN	416,700	154,647	3,367,804	16,037	32	78,069	27,625	26	102,127
SAN LUIS OBISPO	190,100	68,808	1,559,380	16,948	25	34,754	27,834	23	44,596
SAN MATEO	616,600	278,693	9,375,851	23,614	3	120,468	41,361	4	408,233
SANTA BARBARA	334,600	135,834	3,740,620	18,528	12	60,907	32,995	9	144,259
SANTA CLARA	1,400,100	624,228	19,651,404	25,831	1	268,768	41,644	2	749,231
SANTA CRUZ	214,300	89,430	2,162,512	17,270	20	39,450	30,319	16	69,388
SHASTA	131,700	47,863	976,326	15,002	39	26,841	24,017	40	26,479
SIERRA	3,500	1,133	22,104	16,035	33	641	24,182	37	547
SISKIYOU	42,800	15,144	281,182	14,052	50	8,766	21,083	52	7,600
SOLANO	275,200	101,858	2,620,084	21,466	5	52,668	34,569	8	72,871
SONOMA	335,400	142,447	3,577,932	18,966	11	67,186	32,599	10	113,545
STANISLAUS	304,900	114,610	2,417,360	15,148	37	59,370	25,312	32	73,337
SUTTER	58,500	20,539	419,711	14,564	42	11,479	22,827	42	11,854
TEHAMA	44,300	14,155	254,786	14,118	47	8,128	21,294	50	6,193
TRINITY	13,600	4,075	78,521	14,895	40	2,482	21,292	51	1,880
TULARE	280,500	88,477	1,646,501	13,092	55	50,157	20,334	53	43,390
TUOLUMNE	40,800	15,476	318,729	15,967	34	8,826	24,038	39	8,021
VENTURA	600,200	233,946	6,564,109	21,004	6	120,393	35,751	7	205,749
YOLO	124,000	48,058	1,134,602	15,853	35	21,925	29,203	19	33,322
YUBA	54,300	16,269	267,911	12,494	56	8,881	19,290	57	5,708
UNALLOCATED[x]	—	104,808	2,582,349	15,365	—	42,844	29,722	—	81,900
RESIDENT OUT OF STATE[o]	—	78,005	1,985,537	13,890	—	29,284	24,681	—	90,235
NONRESIDENT	—	185,648	9,789,270	23,978	—	105,880	35,031	—	123,869
TOTALS:									
58 COUNTIES	26,365,000	10,536,140	$277,677,625	—	—	4,682,357	—	—	$9,793,556
ALL		10,904,601	$292,034,781	$18,321	—	4,860,365	$33,362	—	$10,089,560

FOOTNOTES FOLLOW THIS SECTION

Table 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

Adjusted Gross Income Class	ALAMEDA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,307	961	578	80	1,347	$ -36,721	$ 252
$1 UNDER $2,000	36,858	4,003	22,518	364	8,340	19,313	8
2,000 UNDER 4,000	24,787	1,939	8,284	323	5,222	75,041	4
4,000 UNDER 6,000	27,536	2,839	10,041	3,915	6,912	137,932	24
6,000 UNDER 8,000	26,749	3,751	10,786	17,814	8,439	186,868	299
8,000 UNDER 10,000	25,220	4,509	10,888	16,657	9,535	226,699	1,197
10,000 UNDER 12,000	24,518	4,957	11,279	17,045	10,650	269,471	2,204
12,000 UNDER 14,000	24,228	5,340	11,877	20,358	11,844	314,907	3,308
14,000 UNDER 16,000	23,599	5,420	12,214	21,444	12,480	353,914	4,652
16,000 UNDER 18,000	22,689	5,510	11,982	21,337	12,755	385,506	6,137
18,000 UNDER 20,000	21,778	5,740	11,632	20,867	13,088	413,486	7,702
20,000 UNDER 22,000	20,429	6,029	10,739	19,751	12,955	428,730	8,967
22,000 UNDER 24,000	18,848	6,268	9,557	18,316	12,521	433,237	10,026
24,000 UNDER 26,000	17,223	6,362	8,540	16,836	12,508	430,491	10,597
26,000 UNDER 28,000	16,548	6,604	7,788	16,235	12,077	446,747	11,894
28,000 UNDER 30,000	15,527	7,026	6,761	15,277	12,119	450,169	12,335
30,000 UNDER 32,000	15,208	7,610	6,247	15,020	12,632	471,314	13,482
32,000 UNDER 34,000	13,743	7,560	5,187	13,565	12,017	453,310	13,234
34,000 UNDER 36,000	12,618	7,664	4,311	12,457	11,888	441,515	12,991
36,000 UNDER 38,000	11,610	7,524	3,774	11,500	11,088	429,384	12,873
38,000 UNDER 40,000	10,853	7,577	3,292	10,733	11,094	423,069	12,830
40,000 UNDER 45,000	23,363	17,834	6,024	23,176	24,583	991,250	30,696
45,000 UNDER 50,000	18,998	15,824	3,997	18,880	20,973	900,995	29,184
50,000 UNDER 75,000	48,627	43,392	6,144	48,432	54,860	2,901,248	111,315
75,000 UNDER 100,000	10,990	9,927	662	10,940	11,862	931,008	46,932
100,000 AND OVER	7,393	6,447	298	7,368	7,994	1,398,856	112,352
TOTALS	522,247	208,617	205,400	398,690	341,783	$13,877,739	$475,495

Adjusted Gross Income Class	ALPINE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	73	13	16	17	28	$ 357	+
$1 UNDER $2,000							
2,000 UNDER 4,000							
4,000 UNDER 6,000							
6,000 UNDER 8,000							
8,000 UNDER 10,000							
10,000 UNDER 12,000	52	22	13	46	38	781	$ 9
12,000 UNDER 14,000							
14,000 UNDER 16,000							
16,000 UNDER 18,000							
18,000 UNDER 20,000							
20,000 UNDER 22,000	34	25	10	32	23	848	13
22,000 UNDER 24,000							
24,000 UNDER 26,000							
26,000 UNDER 28,000							
28,000 UNDER 30,000							
30,000 UNDER 32,000	29	25	7	29	37	1,015	25
32,000 UNDER 34,000							
34,000 UNDER 36,000							
36,000 UNDER 38,000							
38,000 UNDER 40,000							
40,000 UNDER 45,000	30	28	5	30	30	1,736	62
45,000 UNDER 50,000							
50,000 UNDER 75,000							
75,000 UNDER 100,000							
100,000 AND OVER							
TOTALS	218	113	51	154	156	$4,737	$109

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

AMADOR

Adjusted Gross Income Class	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	87	55	14	—	45	$ -1,328	+
$1 UNDER $2,000	648	155	398	7	117	361	$ 1
2,000 UNDER 4,000	466	86	128	5	95	1,400	+
4,000 UNDER 6,000	538	135	173	62	149	2,679	+
6,000 UNDER 8,000	601	203	184	290	179	4,196	4
8,000 UNDER 10,000	499	197	160	251	142	4,476	17
10,000 UNDER 12,000	519	248	162	271	201	5,696	29
12,000 UNDER 14,000	489	283	140	353	222	6,343	39
14,000 UNDER 16,000	433	251	131	372	192	6,467	52
16,000 UNDER 18,000	419	258	117	385	193	7,114	76
18,000 UNDER 20,000	407	273	107	382	236	7,747	96
20,000 UNDER 22,000	377	256	106	355	254	7,937	114
22,000 UNDER 24,000	344	244	99	332	235	7,905	132
24,000 UNDER 26,000	352	255	104	343	322	8,807	160
26,000 UNDER 28,000	312	235	84	305	231	8,416	161
28,000 UNDER 30,000	302	235	81	297	255	8,739	189
30,000 UNDER 32,000	296	239	63	293	256	9,169	208
32,000 UNDER 34,000	275	226	54	272	275	9,073	211
34,000 UNDER 36,000	231	196	32	229	230	8,083	193
36,000 UNDER 38,000	200	177	30	198	173	7,392	182
38,000 UNDER 40,000	181	158	28	179	217	7,049	189
40,000 UNDER 45,000	372	341	38	371	372	15,711	447
45,000 UNDER 50,000	287	266	35	285	300	13,576	434
50,000 UNDER 75,000	486	449	30	483	473	28,417	1,121
75,000 UNDER 100,000	79	74	*	79	58	6,827	377
100,000 AND OVER	67	56	*	67	41	10,339	871
TOTALS	9,267	5,551	2,503	6,466	5,463	$202,591	$5,303

BUTTE

Adjusted Gross Income Class	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	504	317	74	10	322	$ -9,665	$ 4
$1 UNDER $2,000	5,793	1,161	4,087	45	1,325	3,024	1
2,000 UNDER 4,000	4,078	724	1,788	57	1,148	12,389	2
4,000 UNDER 6,000	4,712	1,007	2,104	512	1,475	23,510	4
6,000 UNDER 8,000	4,183	1,230	1,883	2,283	1,578	29,203	41
8,000 UNDER 10,000	3,953	1,491	1,707	2,017	1,593	35,563	144
10,000 UNDER 12,000	3,556	1,519	1,535	1,995	1,760	39,090	226
12,000 UNDER 14,000	3,204	1,527	1,358	2,496	1,780	41,600	298
14,000 UNDER 16,000	2,979	1,669	1,170	2,570	1,814	44,660	369
16,000 UNDER 18,000	2,614	1,518	961	2,397	1,651	44,384	478
18,000 UNDER 20,000	2,447	1,518	864	2,282	1,671	46,490	616
20,000 UNDER 22,000	2,131	1,403	728	2,027	1,569	44,719	663
22,000 UNDER 24,000	1,943	1,391	630	1,868	1,608	44,651	706
24,000 UNDER 26,000	1,751	1,276	542	1,710	1,545	43,736	765
26,000 UNDER 28,000	1,695	1,275	484	1,670	1,613	45,761	881
28,000 UNDER 30,000	1,564	1,214	420	1,545	1,406	45,350	947
30,000 UNDER 32,000	1,411	1,115	316	1,390	1,357	43,737	945
32,000 UNDER 34,000	1,244	1,041	248	1,235	1,188	41,018	936
34,000 UNDER 36,000	1,109	944	179	1,099	1,190	38,814	916
36,000 UNDER 38,000	1,009	871	185	1,005	1,057	37,354	946
38,000 UNDER 40,000	817	725	123	811	921	31,854	827
40,000 UNDER 45,000	1,620	1,459	164	1,607	1,786	68,652	1,902
45,000 UNDER 50,000	1,255	1,160	119	1,248	1,451	59,446	1,866
50,000 UNDER 75,000	2,211	2,058	150	2,201	2,421	130,776	5,155
75,000 UNDER 100,000	436	388	14	433	493	37,020	1,975
100,000 AND OVER	425	371	19	423	489	86,096	7,578
TOTALS	58,644	30,372	21,852	36,936	36,211	$1,109,242	$29,191

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

	CALAVERAS						
	Number of Returns						
Adjusted Gross Income Class	All	Joint	Renters Credit	Taxable	Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
ZERO AND DEFICIT	97	63	11	*	51	$ -1,187	+
$1 UNDER $2,000	573	134	328	*	105	334	+
2,000 UNDER 4,000	451	80	139	*	102	1,368	+
4,000 UNDER 6,000	547	154	213	59	164	2,753	+
6,000 UNDER 8,000	598	212	184	296	172	4,187	$ 5
8,000 UNDER 10,000	560	232	212	260	217	5,051	18
10,000 UNDER 12,000	500	257	161	252	216	5,471	26
12,000 UNDER 14,000	502	268	157	392	217	6,525	43
14,000 UNDER 16,000	419	265	147	350	206	6,283	48
16,000 UNDER 18,000	408	257	123	364	192	6,928	76
18,000 UNDER 20,000	384	262	120	347	276	7,291	85
20,000 UNDER 22,000	324	235	76	301	233	6,789	90
22,000 UNDER 24,000	328	250	84	311	237	7,537	109
24,000 UNDER 26,000	283	225	78	268	218	7,076	116
26,000 UNDER 28,000	269	211	64	261	225	7,253	139
28,000 UNDER 30,000	245	203	50	238	218	7,100	133
30,000 UNDER 32,000	242	199	38	238	224	7,490	160
32,000 UNDER 34,000	211	169	46	208	201	6,957	160
34,000 UNDER 36,000	202	181	38	201	211	7,087	159
36,000 UNDER 38,000	164	142	24	162	170	6,068	147
38,000 UNDER 40,000	157	141	24	153	148	6,121	162
40,000 UNDER 45,000	333	299	48	327	289	14,065	385
45,000 UNDER 50,000	220	205	24	219	196	10,453	324
50,000 UNDER 75,000	423	402	30	419	387	24,660	950
75,000 UNDER 100,000	77	71	7	77	67	6,592	338
100,000 AND OVER	71	65	5	71	38	18,670	2,015
TOTALS	8,588	5,182	2,431	5,780	4,980	$188,922	$5,688

	COLUSA						
	Number of Returns						
Adjusted Gross Income Class	All	Joint	Renters Credit	Taxable	Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
ZERO AND DEFICIT	118	80	9	*	83	$ -2,032	+
$1 UNDER $2,000	392	84	206	*	103	254	+
2,000 UNDER 4,000	393	82	94	*	136	1,195	$ 6
4,000 UNDER 6,000	359	83	108	41	226	1,815	4
6,000 UNDER 8,000	414	139	147	217	352	2,885	3
8,000 UNDER 10,000	348	134	118	176	309	3,146	13
10,000 UNDER 12,000	328	162	132	172	371	3,607	20
12,000 UNDER 14,000	308	170	112	222	425	3,998	25
14,000 UNDER 16,000	281	167	107	229	380	4,207	34
16,000 UNDER 18,000	278	178	84	253	363	4,730	49
18,000 UNDER 20,000	224	136	74	214	249	4,252	60
20,000 UNDER 22,000	190	134	58	187	235	3,984	59
22,000 UNDER 24,000	169	121	58	163	185	3,890	73
24,000 UNDER 26,000	163	132	45	159	189	4,079	71
26,000 UNDER 28,000	138	104	49	134	168	3,716	74
28,000 UNDER 30,000	149	109	40	146	145	4,302	98
30,000 UNDER 32,000	135	111	32	134	129	4,181	96
32,000 UNDER 34,000	105	83	29	105	104	3,466	87
34,000 UNDER 36,000	100	88	20	99	123	3,493	85
36,000 UNDER 38,000	91	80	18	91	118	3,367	89
38,000 UNDER 40,000	68	67	13	68	85	2,657	70
40,000 UNDER 45,000	144	124	19	143	185	6,082	192
45,000 UNDER 50,000	113	102	13	112	130	5,315	194
50,000 UNDER 75,000	233	208	15	232	215	13,737	616
75,000 UNDER 100,000	84	70	*	84	90	7,111	443
100,000 AND OVER	86	68	*	86	65	17,812	1,595
TOTALS	5,411	3,016	1,607	3,475	5,163	$115,249	$4,056

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

	CONTRA COSTA						
	Number of Returns						
Adjusted Gross Income Class	All	Joint	Renters Credit	Taxable	Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
ZERO AND DEFICIT	1,625	833	275	68	1,111	$ -55,654	$ 212
$1 UNDER $2,000	16,920	1,871	8,857	226	3,540	10,610	19
2,000 UNDER 4,000	13,298	1,040	3,166	174	2,405	40,174	4
4,000 UNDER 6,000	14,628	1,629	4,043	2,144	3,424	73,362	23
6,000 UNDER 8,000	13,663	2,169	4,271	9,070	3,968	95,427	162
8,000 UNDER 10,000	12,554	2,543	4,575	8,160	4,251	112,868	604
10,000 UNDER 12,000	12,218	2,919	4,732	8,374	4,861	134,300	1,062
12,000 UNDER 14,000	11,731	3,014	4,740	9,644	5,122	152,444	1,543
14,000 UNDER 16,000	11,383	3,049	4,937	10,149	5,494	170,669	2,141
16,000 UNDER 18,000	11,260	3,181	5,048	10,342	5,795	191,436	2,918
18,000 UNDER 20,000	10,714	3,341	4,878	10,077	6,033	203,518	3,609
20,000 UNDER 22,000	10,402	3,551	4,589	9,870	6,291	218,406	4,283
22,000 UNDER 24,000	9,769	3,690	4,117	9,379	5,990	224,648	4,804
24,000 UNDER 26,000	8,786	3,629	3,616	8,494	6,031	219,510	5,042
26,000 UNDER 28,000	9,049	4,117	3,446	8,802	6,602	244,357	5,913
28,000 UNDER 30,000	8,597	4,169	3,074	8,407	6,442	249,233	6,439
30,000 UNDER 32,000	8,463	4,517	2,805	8,283	6,827	262,331	6,971
32,000 UNDER 34,000	8,375	4,948	2,522	8,232	7,165	276,344	7,510
34,000 UNDER 36,000	7,761	4,970	2,109	7,651	7,218	271,509	7,443
36,000 UNDER 38,000	7,283	5,020	1,832	7,178	7,194	269,459	7,514
38,000 UNDER 40,000	7,078	5,099	1,600	6,976	6,978	276,038	7,894
40,000 UNDER 45,000	15,656	12,288	2,948	15,501	16,573	664,532	19,345
45,000 UNDER 50,000	13,615	11,559	1,984	13,497	15,438	645,571	19,755
50,000 UNDER 75,000	38,101	34,807	3,264	37,902	45,340	2,293,389	84,259
75,000 UNDER 100,000	11,236	10,480	434	11,186	13,947	955,033	45,605
100,000 AND OVER	8,823	8,194	217	8,771	11,622	2,260,664	120,122
TOTALS	302,988	146,627	88,079	238,557	215,662	$10,460,178	$365,196

	DEL NORTE						
	Number of Returns						
Adjusted Gross Income Class	All	Joint	Renters Credit	Taxable	Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
ZERO AND DEFICIT	93	60	13	*	44	$ -7,427	$ 4
$1 UNDER $2,000	838	215	550	13	319	418	+
2,000 UNDER 4,000	445	112	162	*	169	1,342	1
4,000 UNDER 6,000	482	135	175	45	231	2,387	+
6,000 UNDER 8,000	438	156	173	211	172	3,051	3
8,000 UNDER 10,000	393	186	146	148	247	3,518	10
10,000 UNDER 12,000	344	198	111	156	212	3,780	15
12,000 UNDER 14,000	277	179	89	199	192	3,587	17
14,000 UNDER 16,000	268	162	91	235	208	4,004	31
16,000 UNDER 18,000	266	182	90	247	234	4,525	45
18,000 UNDER 20,000	191	141	58	180	180	3,619	40
20,000 UNDER 22,000	228	164	67	218	214	4,782	68
22,000 UNDER 24,000	237	184	71	231	257	5,460	87
24,000 UNDER 26,000	181	135	52	176	223	4,523	83
26,000 UNDER 28,000	196	155	43	194	222	5,298	101
28,000 UNDER 30,000	158	132	36	158	188	4,585	98
30,000 UNDER 32,000	157	135	33	153	196	4,857	102
32,000 UNDER 34,000	123	105	23	122	134	4,059	92
34,000 UNDER 36,000	120	110	17	117	136	4,205	98
36,000 UNDER 38,000	100	91	12	99	128	3,696	91
38,000 UNDER 40,000	87	80	12	87	94	3,396	89
40,000 UNDER 45,000	146	134	16	145	173	6,221	184
45,000 UNDER 50,000	95	90	*	95	120	4,466	142
50,000 UNDER 75,000	178	168	12	178	205	10,477	437
75,000 UNDER 100,000	39	38	*	38	23	3,324	180
100,000 AND OVER	14	13	–	14	10	2,698	209
TOTALS	6,094	3,460	2,060	3,465	4,531	$94,851	$2,227

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

	EL DORADO						
Adjusted Gross Income Class	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	331	187	69	9	188	$ -3,703	$ 10
$1 UNDER $2,000	2,388	500	1,270	32	497	1,517	1
2,000 UNDER 4,000	1,860	297	554	25	415	5,636	+
4,000 UNDER 6,000	2,195	425	809	311	597	11,041	1
6,000 UNDER 8,000	2,273	608	979	1,274	817	15,902	20
8,000 UNDER 10,000	2,221	735	985	1,153	904	19,973	86
10,000 UNDER 12,000	2,149	809	1,005	1,248	888	23,568	152
12,000 UNDER 14,000	1,950	839	892	1,501	1,039	25,348	196
14,000 UNDER 16,000	1,765	830	778	1,459	1,055	26,479	236
16,000 UNDER 18,000	1,638	844	711	1,433	995	27,840	309
18,000 UNDER 20,000	1,462	881	578	1,321	942	27,771	345
20,000 UNDER 22,000	1,342	865	465	1,241	937	28,179	390
22,000 UNDER 24,000	1,211	790	425	1,149	939	27,853	446
24,000 UNDER 26,000	1,226	866	394	1,171	1,031	30,645	516
26,000 UNDER 28,000	1,197	885	340	1,159	1,051	32,310	582
28,000 UNDER 30,000	1,145	874	310	1,107	992	33,194	635
30,000 UNDER 32,000	1,055	829	247	1,032	1,016	32,724	666
32,000 UNDER 34,000	1,034	880	202	1,006	1,074	34,107	675
34,000 UNDER 36,000	899	770	164	885	953	31,414	667
36,000 UNDER 38,000	849	746	152	842	952	31,389	718
38,000 UNDER 40,000	723	659	92	716	803	28,202	667
40,000 UNDER 45,000	1,596	1,450	220	1,582	1,715	67,599	1,735
45,000 UNDER 50,000	1,154	1,084	131	1,146	1,380	54,628	1,530
50,000 UNDER 75,000	2,300	2,191	179	2,288	2,557	135,162	4,768
75,000 UNDER 100,000	364	339	18	363	375	30,600	1,528
100,000 AND OVER	294	270	10	292	300	54,565	4,195
TOTALS	36,621	20,453	11,979	25,745	24,412	$833,943	$21,074

	FRESNO						
Adjusted Gross Income Class	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,847	1,154	206	63	1,467	$ -51,076	$ 261
$1 UNDER $2,000	21,183	5,022	14,332	171	12,223	10,020	2
2,000 UNDER 4,000	14,797	3,424	5,745	156	10,875	44,998	4
4,000 UNDER 6,000	16,379	4,273	6,597	1,659	13,314	81,750	6
6,000 UNDER 8,000	14,647	4,312	6,312	7,557	11,557	102,197	128
8,000 UNDER 10,000	12,956	4,373	6,003	6,569	10,643	116,332	472
10,000 UNDER 12,000	11,699	4,364	5,525	6,491	10,136	128,519	794
12,000 UNDER 14,000	10,906	4,340	5,284	8,346	9,564	141,549	1,123
14,000 UNDER 16,000	10,141	4,411	4,836	8,870	9,481	151,945	1,467
16,000 UNDER 18,000	8,911	4,305	4,132	8,260	8,496	151,343	1,818
18,000 UNDER 20,000	7,939	4,217	3,552	7,547	7,463	150,660	2,141
20,000 UNDER 22,000	7,114	4,131	3,001	6,852	7,003	149,335	2,407
22,000 UNDER 24,000	6,564	4,094	2,523	6,377	6,359	150,919	2,650
24,000 UNDER 26,000	6,082	3,977	2,267	5,949	6,320	151,923	2,910
26,000 UNDER 28,000	5,906	4,072	1,950	5,786	6,017	159,393	3,227
28,000 UNDER 30,000	5,487	3,973	1,628	5,396	5,864	158,989	3,388
30,000 UNDER 32,000	5,118	3,836	1,312	5,032	5,601	158,590	3,562
32,000 UNDER 34,000	4,609	3,563	1,040	4,551	4,986	151,994	3,583
34,000 UNDER 36,000	4,122	3,322	905	4,087	4,743	144,204	3,567
36,000 UNDER 38,000	3,705	3,114	708	3,662	4,131	137,021	3,466
38,000 UNDER 40,000	3,267	2,818	544	3,249	3,811	127,302	3,376
40,000 UNDER 45,000	6,591	5,801	892	6,550	7,680	279,251	7,956
45,000 UNDER 50,000	5,012	4,593	517	4,995	5,868	237,558	7,344
50,000 UNDER 75,000	10,230	9,491	658	10,176	11,993	605,836	23,537
75,000 UNDER 100,000	2,302	2,098	100	2,290	2,585	195,745	10,503
100,000 AND OVER	2,262	2,016	59	2,242	2,591	433,143	35,991
TOTALS	209,776	105,094	80,628	132,883	190,771	$4,269,440	$125,683

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

Adjusted Gross Income Class	GLENN						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	155	99	13	3	111	$ -3,527	$ 3
$1 UNDER $2,000	642	144	326	10	204	427	1
2,000 UNDER 4,000	542	118	159	3	206	1,652	+
4,000 UNDER 6,000	597	163	187	80	346	2,998	+
6,000 UNDER 8,000	606	212	223	267	363	4,259	4
8,000 UNDER 10,000	500	197	175	230	371	4,487	16
10,000 UNDER 12,000	563	268	214	290	477	6,188	34
12,000 UNDER 14,000	454	230	170	339	443	5,893	37
14,000 UNDER 16,000	420	242	164	361	391	6,292	52
16,000 UNDER 18,000	383	248	138	360	415	6,502	65
18,000 UNDER 20,000	345	229	121	328	382	6,541	81
20,000 UNDER 22,000	329	235	106	320	344	6,910	102
22,000 UNDER 24,000	261	190	96	255	309	5,991	99
24,000 UNDER 26,000	276	216	98	273	359	6,887	127
26,000 UNDER 28,000	278	220	81	278	337	7,496	149
28,000 UNDER 30,000	215	181	42	213	246	6,235	120
30,000 UNDER 32,000	225	189	35	225	260	6,965	155
32,000 UNDER 34,000	175	152	34	175	247	5,751	133
34,000 UNDER 36,000	156	136	22	156	198	5,451	134
36,000 UNDER 38,000	146	132	24	146	196	5,402	148
38,000 UNDER 40,000	129	116	18	129	184	5,026	146
40,000 UNDER 45,000	205	190	27	205	230	8,646	263
45,000 UNDER 50,000	155	142	14	155	176	7,330	246
50,000 UNDER 75,000	289	266	17	289	334	16,950	740
75,000 UNDER 100,000	70	56	*	70	54	6,069	410
100,000 AND OVER	48	43	*	48	35	7,602	581
TOTALS	8,164	4,614	2,509	5,208	7,208	$150,423	$3,846

Adjusted Gross Income Class	HUMBOLDT						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	351	189	56	9	187	$ -4,620	$ 5
$1 UNDER $2,000	4,501	765	3,017	39	1,288	2,360	+
2,000 UNDER 4,000	2,847	400	1,203	39	615	8,669	2
4,000 UNDER 6,000	3,140	606	1,316	415	896	15,723	1
6,000 UNDER 8,000	2,829	761	1,226	1,643	915	19,717	24
8,000 UNDER 10,000	2,580	820	1,126	1,455	1,050	23,155	107
10,000 UNDER 12,000	2,344	889	1,073	1,412	1,092	25,750	165
12,000 UNDER 14,000	2,057	846	896	1,706	1,097	26,731	220
14,000 UNDER 16,000	1,874	859	782	1,699	1,106	28,029	280
16,000 UNDER 18,000	1,680	903	645	1,546	1,026	28,547	337
18,000 UNDER 20,000	1,535	886	621	1,460	1,066	29,167	408
20,000 UNDER 22,000	1,496	910	552	1,449	1,145	31,425	509
22,000 UNDER 24,000	1,382	891	502	1,343	1,141	31,778	566
24,000 UNDER 26,000	1,383	921	473	1,359	1,197	34,596	681
26,000 UNDER 28,000	1,476	1,047	484	1,443	1,433	39,854	816
28,000 UNDER 30,000	1,265	963	336	1,252	1,209	36,687	810
30,000 UNDER 32,000	1,105	877	286	1,087	1,184	34,204	781
32,000 UNDER 34,000	1,066	883	241	1,053	1,153	35,137	843
34,000 UNDER 36,000	919	791	175	915	991	32,124	815
36,000 UNDER 38,000	809	688	135	800	857	29,906	812
38,000 UNDER 40,000	724	660	109	721	857	28,202	758
40,000 UNDER 45,000	1,441	1,313	188	1,434	1,590	61,072	1,816
45,000 UNDER 50,000	926	846	107	924	1,017	43,851	1,467
50,000 UNDER 75,000	1,738	1,595	99	1,729	1,795	102,127	4,252
75,000 UNDER 100,000	316	287	10	313	304	26,917	1,534
100,000 AND OVER	304	265	13	301	308	59,223	5,308
TOTALS	42,088	20,861	15,671	27,546	26,519	$830,331	$23,317

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

Adjusted Gross Income Class	IMPERIAL						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	227	139	25	5	206	$ -9,863	$ 31
$1 UNDER $2,000	2,259	630	1,120	18	1,593	1,694	+
2,000 UNDER 4,000	2,658	937	653	19	3,209	8,161	+
4,000 UNDER 6,000	3,323	1,379	780	216	4,771	16,649	1
6,000 UNDER 8,000	3,053	1,444	811	975	4,889	21,302	14
8,000 UNDER 10,000	2,602	1,357	783	846	4,418	23,342	59
10,000 UNDER 12,000	2,272	1,297	721	844	4,103	24,977	98
12,000 UNDER 14,000	1,947	1,150	631	1,189	3,799	25,267	131
14,000 UNDER 16,000	1,761	1,091	612	1,490	3,475	26,400	173
16,000 UNDER 18,000	1,483	948	529	1,357	2,892	25,171	236
18,000 UNDER 20,000	1,241	838	468	1,190	2,348	23,576	282
20,000 UNDER 22,000	1,120	767	368	1,098	1,944	23,502	331
22,000 UNDER 24,000	1,005	713	363	991	1,716	23,077	376
24,000 UNDER 26,000	971	729	301	961	1,699	24,277	429
26,000 UNDER 28,000	778	580	221	771	1,247	20,986	416
28,000 UNDER 30,000	708	551	205	707	1,132	20,519	440
30,000 UNDER 32,000	668	527	187	667	1,086	20,667	463
32,000 UNDER 34,000	550	445	137	545	862	18,144	443
34,000 UNDER 36,000	508	427	122	508	726	17,760	450
36,000 UNDER 38,000	483	427	104	483	762	17,869	467
38,000 UNDER 40,000	426	374	84	424	684	16,615	463
40,000 UNDER 45,000	812	739	130	811	1,142	34,430	1,006
45,000 UNDER 50,000	570	529	86	569	807	27,012	873
50,000 UNDER 75,000	1,207	1,117	89	1,204	1,566	71,144	2,913
75,000 UNDER 100,000	249	225	8	248	308	21,201	1,207
100,000 AND OVER	256	214	4	252	306	47,217	3,856
TOTALS	33,137	19,574	9,542	18,388	51,690	$591,096	$15,158

Adjusted Gross Income Class	INYO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	83	55	21	*	54	$ -1,123	$ 9
$1 UNDER $2,000	662	122	381	*	113	398	+
2,000 UNDER 4,000	501	85	151	*	127	1,522	+
4,000 UNDER 6,000	479	96	200	56	139	2,396	+
6,000 UNDER 8,000	488	136	189	270	144	3,409	4
8,000 UNDER 10,000	427	152	194	208	164	3,827	14
10,000 UNDER 12,000	390	175	182	210	235	4,267	23
12,000 UNDER 14,000	354	147	158	280	181	4,604	36
14,000 UNDER 16,000	332	188	147	300	203	4,981	41
16,000 UNDER 18,000	303	177	161	275	187	5,127	57
18,000 UNDER 20,000	299	181	124	280	180	5,681	75
20,000 UNDER 22,000	259	165	110	245	195	5,440	85
22,000 UNDER 24,000	263	168	122	260	208	6,047	108
24,000 UNDER 26,000	246	176	120	241	189	6,148	118
26,000 UNDER 28,000	226	178	96	222	264	6,109	121
28,000 UNDER 30,000	235	181	85	230	232	6,811	147
30,000 UNDER 32,000	205	154	71	204	183	6,346	156
32,000 UNDER 34,000	177	140	56	175	176	5,839	141
34,000 UNDER 36,000	159	136	53	157	167	5,556	141
36,000 UNDER 38,000	128	111	44	127	150	4,731	122
38,000 UNDER 40,000	147	128	37	142	168	5,720	150
40,000 UNDER 45,000	267	237	59	264	291	11,336	330
45,000 UNDER 50,000	192	184	39	191	232	9,079	284
50,000 UNDER 75,000	372	350	46	370	403	21,868	862
75,000 UNDER 100,000	80	75	7	80	91	6,810	369
100,000 AND OVER	40	33	3	*	25	5,896	491
TOTALS	7,314	3,930	2,856	4,831	4,701	$148,825	$3,884

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

Adjusted Gross Income Class	KERN						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,202	760	151	56	943	$ -47,651	$ 101
$1 UNDER $2,000	13,385	2,074	8,371	138	4,236	7,257	3
2,000 UNDER 4,000	9,629	1,588	3,444	137	4,888	29,206	6
4,000 UNDER 6,000	10,922	2,334	4,164	1,164	7,027	54,601	4
6,000 UNDER 8,000	10,655	2,966	4,375	5,189	8,321	74,476	79
8,000 UNDER 10,000	9,510	3,267	4,186	4,492	7,795	85,329	319
10,000 UNDER 12,000	8,591	3,479	3,814	4,417	7,342	94,313	524
12,000 UNDER 14,000	8,130	3,538	3,704	5,917	7,713	105,543	735
14,000 UNDER 16,000	7,701	3,606	3,590	6,533	7,654	115,379	1,028
16,000 UNDER 18,000	7,033	3,584	3,211	6,367	7,374	119,411	1,338
18,000 UNDER 20,000	6,275	3,384	2,783	5,886	6,487	119,042	1,627
20,000 UNDER 22,000	5,822	3,377	2,587	5,585	6,220	122,207	1,916
22,000 UNDER 24,000	5,443	3,396	2,300	5,274	5,838	125,119	2,128
24,000 UNDER 26,000	5,063	3,279	2,105	4,945	5,645	126,635	2,377
26,000 UNDER 28,000	5,049	3,457	1,963	4,939	5,567	136,327	2,751
28,000 UNDER 30,000	4,919	3,438	1,767	4,839	5,714	142,671	3,130
30,000 UNDER 32,000	4,671	3,417	1,425	4,603	5,583	144,759	3,301
32,000 UNDER 34,000	4,429	3,438	1,240	4,370	5,471	146,067	3,455
34,000 UNDER 36,000	4,024	3,224	1,060	3,987	4,971	140,711	3,473
36,000 UNDER 38,000	3,673	3,035	895	3,642	4,700	135,800	3,478
38,000 UNDER 40,000	3,387	2,890	713	3,361	4,317	132,114	3,471
40,000 UNDER 45,000	6,706	5,921	1,179	6,667	8,286	284,409	7,999
45,000 UNDER 50,000	5,123	4,641	610	5,109	6,438	242,813	7,541
50,000 UNDER 75,000	10,633	9,956	805	10,596	12,864	629,207	24,313
75,000 UNDER 100,000	2,236	2,050	71	2,224	2,450	190,086	10,089
100,000 AND OVER	1,755	1,574	45	1,730	1,919	327,657	25,904
TOTALS	165,966	87,673	60,558	112,167	155,763	$3,783,488	$111,090

Adjusted Gross Income Class	KINGS						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	267	190	34	12	231	$ -7,194	$ 13
$1 UNDER $2,000	2,053	399	1,288	25	650	1,000	1
2,000 UNDER 4,000	1,525	274	442	16	788	4,668	+
4,000 UNDER 6,000	1,690	413	572	181	1,248	8,443	3
6,000 UNDER 8,000	1,634	496	527	829	1,248	11,422	12
8,000 UNDER 10,000	1,507	588	585	707	1,343	13,551	51
10,000 UNDER 12,000	1,444	631	620	761	1,443	15,890	88
12,000 UNDER 14,000	1,506	728	637	1,125	1,859	19,581	133
14,000 UNDER 16,000	1,372	780	569	1,198	1,825	20,593	160
16,000 UNDER 18,000	1,220	757	457	1,120	1,637	20,711	202
18,000 UNDER 20,000	1,028	687	378	964	1,293	19,507	243
20,000 UNDER 22,000	978	691	379	945	1,305	20,499	288
22,000 UNDER 24,000	772	565	261	757	964	17,764	277
24,000 UNDER 26,000	832	638	266	815	1,041	20,820	358
26,000 UNDER 28,000	750	589	217	737	955	20,260	383
28,000 UNDER 30,000	736	592	186	729	951	21,331	435
30,000 UNDER 32,000	664	560	151	655	851	20,560	441
32,000 UNDER 34,000	574	486	116	566	776	18,940	429
34,000 UNDER 36,000	454	397	102	449	577	15,874	379
36,000 UNDER 38,000	456	404	63	453	586	16,871	423
38,000 UNDER 40,000	393	360	49	391	523	15,328	391
40,000 UNDER 45,000	769	716	94	763	934	32,575	921
45,000 UNDER 50,000	508	482	46	508	628	24,046	759
50,000 UNDER 75,000	975	909	61	973	1,126	57,184	2,332
75,000 UNDER 100,000	172	158	12	171	190	14,629	801
100,000 AND OVER	170	154	4	169	192	33,387	2,951
TOTALS	24,449	13,644	8,116	16,019	25,164	$478,240	$12,474

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

Adjusted Gross Income Class	LAKE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	184	109	26	5	93	$ -2,738	$ 6
$1 UNDER $2,000	1,517	417	1,028	8	374	678	1
2,000 UNDER 4,000	980	236	349	9	405	2,989	+
4,000 UNDER 6,000	1,179	364	428	99	542	5,906	1
6,000 UNDER 8,000	1,173	476	406	475	530	8,225	7
8,000 UNDER 10,000	1,138	522	394	431	577	10,229	31
10,000 UNDER 12,000	1,031	532	327	512	470	11,333	52
12,000 UNDER 14,000	934	512	274	689	477	12,115	68
14,000 UNDER 16,000	796	460	262	666	427	11,899	93
16,000 UNDER 18,000	773	509	238	683	506	13,127	118
18,000 UNDER 20,000	690	447	201	645	393	13,114	164
20,000 UNDER 22,000	532	376	144	497	387	11,165	153
22,000 UNDER 24,000	521	370	137	492	405	11,965	181
24,000 UNDER 26,000	440	333	118	415	339	10,980	181
26,000 UNDER 28,000	433	342	114	416	325	11,713	218
28,000 UNDER 30,000	415	311	94	400	358	12,026	252
30,000 UNDER 32,000	393	304	122	385	336	12,184	275
32,000 UNDER 34,000	364	310	92	361	373	12,017	268
34,000 UNDER 36,000	313	256	84	305	336	10,963	271
36,000 UNDER 38,000	295	265	70	290	264	10,904	261
38,000 UNDER 40,000	259	232	60	257	305	10,084	256
40,000 UNDER 45,000	529	471	88	524	595	22,422	623
45,000 UNDER 50,000	366	331	56	364	436	17,321	551
50,000 UNDER 75,000	658	597	77	657	709	38,382	1,507
75,000 UNDER 100,000	111	97	5	111	101	9,340	495
100,000 AND OVER	92	82	5	92	59	14,503	1,177
TOTALS	16,116	9,261	5,199	9,788	10,122	$302,846	$7,210

Adjusted Gross Income Class	LASSEN						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	92	67	5	3	67	$ -1,476	$ 3
$1 UNDER $2,000	639	172	289	8	226	387	+
2,000 UNDER 4,000	464	89	131	7	126	1,396	+
4,000 UNDER 6,000	470	127	146	50	150	2,335	1
6,000 UNDER 8,000	473	150	160	239	187	3,294	4
8,000 UNDER 10,000	391	165	156	184	219	3,499	13
10,000 UNDER 12,000	377	204	108	183	206	4,180	21
12,000 UNDER 14,000	408	233	119	292	300	5,323	30
14,000 UNDER 16,000	338	195	94	284	206	5,075	40
16,000 UNDER 18,000	327	204	105	298	241	5,551	53
18,000 UNDER 20,000	293	174	78	271	242	5,549	71
20,000 UNDER 22,000	294	200	75	272	257	6,166	88
22,000 UNDER 24,000	292	199	80	283	226	6,713	118
24,000 UNDER 26,000	294	197	79	277	277	7,350	139
26,000 UNDER 28,000	270	206	76	262	287	7,308	139
28,000 UNDER 30,000	267	199	67	257	277	7,730	158
30,000 UNDER 32,000	258	214	50	250	295	8,000	174
32,000 UNDER 34,000	232	198	46	227	321	7,644	171
34,000 UNDER 36,000	179	159	38	174	207	6,253	142
36,000 UNDER 38,000	178	159	23	177	225	6,586	162
38,000 UNDER 40,000	149	135	22	148	183	5,796	149
40,000 UNDER 45,000	308	291	41	307	387	13,034	367
45,000 UNDER 50,000	202	193	19	201	237	9,551	302
50,000 UNDER 75,000	297	275	35	297	339	17,137	673
75,000 UNDER 100,000	38	34	3	38	32	3,164	166
100,000 AND OVER	26	20	3	25	24	3,933	296
TOTALS	7,556	4,459	2,048	5,014	5,744	$151,478	$3,480

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

Adjusted Gross Income Class	LOS ANGELES						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	20,060	8,625	5,488	560	13,204	$ -575,785	$ 1,765
$1 UNDER $2,000	247,475	35,028	161,826	2,140	76,776	132,191	8,073
2,000 UNDER 4,000	177,555	21,928	75,303	2,053	89,453	538,430	90
4,000 UNDER 6,000	199,976	31,174	92,326	21,593	131,402	1,001,214	145
6,000 UNDER 8,000	200,766	39,334	102,826	101,355	171,926	1,404,263	1,571
8,000 UNDER 10,000	190,727	44,480	106,570	94,517	193,722	1,713,943	6,725
10,000 UNDER 12,000	175,460	46,372	99,331	97,161	180,520	1,927,439	11,901
12,000 UNDER 14,000	164,586	46,549	94,326	121,476	169,243	2,137,962	17,704
14,000 UNDER 16,000	156,895	46,176	90,361	134,705	159,703	2,352,348	25,286
16,000 UNDER 18,000	146,000	44,973	83,787	132,796	146,014	2,479,895	33,576
18,000 UNDER 20,000	132,828	44,523	74,627	124,140	130,802	2,521,449	40,904
20,000 UNDER 22,000	120,184	44,146	65,684	114,205	117,870	2,521,652	47,023
22,000 UNDER 24,000	109,676	43,782	57,981	105,386	109,239	2,521,051	51,930
24,000 UNDER 26,000	100,655	42,699	51,842	97,493	102,042	2,515,301	56,435
26,000 UNDER 28,000	95,211	43,232	46,260	92,854	97,260	2,569,789	62,167
28,000 UNDER 30,000	89,717	43,430	41,070	87,879	91,500	2,600,423	67,158
30,000 UNDER 32,000	82,484	43,120	35,143	81,053	85,585	2,555,926	68,781
32,000 UNDER 34,000	75,020	42,135	29,831	73,875	79,117	2,474,495	68,859
34,000 UNDER 36,000	67,845	41,088	24,870	66,934	73,762	2,373,437	67,747
36,000 UNDER 38,000	61,184	39,210	20,917	60,484	66,439	2,262,457	66,438
38,000 UNDER 40,000	55,631	37,849	17,483	55,066	61,323	2,168,572	64,763
40,000 UNDER 45,000	117,018	86,007	31,882	116,099	131,371	4,962,181	153,351
45,000 UNDER 50,000	92,602	73,696	20,534	92,011	105,805	4,389,328	143,354
50,000 UNDER 75,000	234,012	200,223	33,895	233,076	262,319	14,005,501	546,445
75,000 UNDER 100,000	63,344	54,699	5,528	63,105	66,014	5,392,526	273,782
100,000 AND OVER	67,377	56,304	3,770	66,970	71,023	16,685,706	1,323,681
TOTALS	3,244,288	1,300,782	1,473,461	2,238,986	2,983,434	$85,631,694	$3,209,654

Adjusted Gross Income Class	MADERA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	350	252	29	9	248	$ -9,296	$ 13
$1 UNDER $2,000	1,914	460	1,103	13	785	1,156	3
2,000 UNDER 4,000	1,662	408	524	16	1,123	5,010	4
4,000 UNDER 6,000	1,823	602	614	175	1,534	9,090	1
6,000 UNDER 8,000	1,704	668	630	737	1,559	11,906	11
8,000 UNDER 10,000	1,558	693	610	623	1,483	14,003	44
10,000 UNDER 12,000	1,452	743	570	657	1,543	15,925	74
12,000 UNDER 14,000	1,324	692	476	916	1,390	17,197	106
14,000 UNDER 16,000	1,142	653	422	954	1,203	17,110	130
16,000 UNDER 18,000	1,031	663	361	920	1,133	17,509	161
18,000 UNDER 20,000	882	621	318	821	1,071	16,767	187
20,000 UNDER 22,000	874	614	280	834	905	18,340	250
22,000 UNDER 24,000	832	588	269	805	1,020	19,140	298
24,000 UNDER 26,000	705	526	172	686	839	17,603	290
26,000 UNDER 28,000	747	623	210	726	958	20,152	336
28,000 UNDER 30,000	682	545	198	676	812	19,778	400
30,000 UNDER 32,000	588	498	116	582	739	18,224	366
32,000 UNDER 34,000	634	531	115	630	826	20,905	460
34,000 UNDER 36,000	496	440	81	490	628	17,357	383
36,000 UNDER 38,000	503	454	71	501	688	18,584	447
38,000 UNDER 40,000	400	361	44	397	505	15,587	402
40,000 UNDER 45,000	858	814	88	854	1,126	36,381	959
45,000 UNDER 50,000	576	547	34	572	780	27,329	813
50,000 UNDER 75,000	1,081	1,034	54	1,080	1,273	63,249	2,429
75,000 UNDER 100,000	193	181	*	193	211	16,496	893
100,000 AND OVER	174	158	*	174	178	30,158	2,349
TOTALS	24,185	14,369	7,395	15,041	24,560	$475,660	$11,809

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

Adjusted Gross Income Class	MARIN						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,073	428	276	45	608	$ -38,777	$ 101
$1 UNDER $2,000	4,355	347	1,815	54	538	3,533	+
2,000 UNDER 4,000	4,810	247	1,343	67	519	14,517	4
4,000 UNDER 6,000	5,139	419	1,655	769	736	25,772	12
6,000 UNDER 8,000	5,036	524	1,897	3,653	891	35,191	65
8,000 UNDER 10,000	4,725	637	1,977	3,478	986	42,431	257
10,000 UNDER 12,000	4,467	782	2,009	3,389	1,176	49,177	449
12,000 UNDER 14,000	4,281	795	1,947	3,679	1,210	55,645	650
14,000 UNDER 16,000	4,197	856	2,071	3,813	1,232	62,985	906
16,000 UNDER 18,000	4,169	953	2,074	3,856	1,412	70,772	1,213
18,000 UNDER 20,000	3,811	977	1,924	3,584	1,450	72,310	1,409
20,000 UNDER 22,000	3,724	1,029	1,807	3,552	1,489	78,152	1,684
22,000 UNDER 24,000	3,487	1,070	1,692	3,334	1,400	80,128	1,883
24,000 UNDER 26,000	3,158	1,020	1,464	3,033	1,339	78,913	2,025
26,000 UNDER 28,000	3,036	1,045	1,390	2,949	1,390	81,942	2,296
28,000 UNDER 30,000	2,927	1,116	1,295	2,858	1,338	84,868	2,506
30,000 UNDER 32,000	2,779	1,107	1,149	2,717	1,363	86,086	2,691
32,000 UNDER 34,000	2,664	1,232	994	2,602	1,437	87,868	2,720
34,000 UNDER 36,000	2,418	1,199	858	2,394	1,426	84,556	2,707
36,000 UNDER 38,000	2,206	1,234	730	2,178	1,446	81,616	2,613
38,000 UNDER 40,000	1,983	1,164	587	1,952	1,323	77,320	2,537
40,000 UNDER 45,000	4,500	2,893	1,149	4,452	3,264	190,812	6,348
45,000 UNDER 50,000	3,882	2,775	877	3,844	3,005	184,041	6,458
50,000 UNDER 75,000	11,632	9,464	1,613	11,545	10,698	706,258	28,586
75,000 UNDER 100,000	4,700	3,997	368	4,681	4,708	402,372	20,576
100,000 AND OVER	5,584	4,818	317	5,557	6,429	1,158,267	95,527
TOTALS	104,743	42,128	35,278	84,035	52,813	$3,856,755	$186,223

Adjusted Gross Income Class	MARIPOSA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	51	29	*	*	10	$ -528	$ 12
$1 UNDER $2,000	311	84	157	10	61	196	+
2,000 UNDER 4,000	285	54	77	*	34	873	+
4,000 UNDER 6,000	330	74	94	53	80	1,675	+
6,000 UNDER 8,000	366	113	129	200	105	2,564	3
8,000 UNDER 10,000	350	129	142	192	120	3,144	14
10,000 UNDER 12,000	357	128	145	230	120	3,922	29
12,000 UNDER 14,000	285	124	122	226	92	3,696	32
14,000 UNDER 16,000	262	118	87	231	104	3,918	43
16,000 UNDER 18,000	243	126	79	225	128	4,124	50
18,000 UNDER 20,000	194	113	68	185	92	3,678	54
20,000 UNDER 22,000	177	134	66	163	134	3,708	48
22,000 UNDER 24,000	164	116	39	156	106	3,780	62
24,000 UNDER 26,000	161	113	54	158	130	4,031	77
26,000 UNDER 28,000	167	133	46	162	168	4,518	80
28,000 UNDER 30,000	106	88	29	104	104	3,067	61
30,000 UNDER 32,000	117	100	30	117	101	3,622	77
32,000 UNDER 34,000	112	98	17	111	117	3,696	80
34,000 UNDER 36,000	97	86	22	97	101	3,389	78
36,000 UNDER 38,000	91	84	15	89	95	3,362	80
38,000 UNDER 40,000	54	49	12	54	66	2,107	55
40,000 UNDER 45,000	141	130	25	139	135	5,970	167
45,000 UNDER 50,000	100	93	14	99	90	4,731	154
50,000 UNDER 75,000	177	164	14	177	195	10,390	407
75,000 UNDER 100,000	28	25	*	28	29	2,358	124
100,000 AND OVER	27	27	—	27	25	5,804	295
TOTALS	4,753	2,532	1,488	3,242	2,542	$91,795	$2,082

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

Adjusted Gross Income Class	MENDOCINO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	301	175	46	4	155	$ -4,579	$ 19
$1 UNDER $2,000	2,469	439	1,502	21	679	1,379	2
2,000 UNDER 4,000	1,749	314	641	21	666	5,317	+
4,000 UNDER 6,000	1,932	411	755	246	907	9,677	1
6,000 UNDER 8,000	1,955	544	811	1,009	1,048	13,639	15
8,000 UNDER 10,000	1,711	583	703	861	1,044	15,352	62
10,000 UNDER 12,000	1,637	660	733	924	1,053	17,992	103
12,000 UNDER 14,000	1,449	608	624	1,145	1,018	18,802	149
14,000 UNDER 16,000	1,334	649	561	1,163	869	19,976	188
16,000 UNDER 18,000	1,247	669	535	1,163	884	21,168	246
18,000 UNDER 20,000	1,177	683	525	1,111	1,011	22,381	312
20,000 UNDER 22,000	1,082	658	478	1,029	966	22,702	360
22,000 UNDER 24,000	1,033	721	400	996	1,029	23,785	397
24,000 UNDER 26,000	986	703	371	958	980	24,648	466
26,000 UNDER 28,000	890	664	305	877	962	24,014	477
28,000 UNDER 30,000	838	662	234	825	826	24,269	509
30,000 UNDER 32,000	779	630	230	765	886	24,129	528
32,000 UNDER 34,000	692	579	183	689	723	22,806	532
34,000 UNDER 36,000	582	513	137	576	730	20,375	479
36,000 UNDER 38,000	494	420	106	489	576	18,284	482
38,000 UNDER 40,000	449	398	80	443	484	17,515	467
40,000 UNDER 45,000	882	780	159	879	1,010	37,341	1,083
45,000 UNDER 50,000	578	529	62	573	652	27,335	849
50,000 UNDER 75,000	1,078	985	84	1,077	1,075	63,342	2,545
75,000 UNDER 100,000	221	196	11	219	237	18,996	1,048
100,000 AND OVER	232	198	9	228	225	39,582	3,295
TOTALS	27,777	14,371	10,285	18,296	20,695	$550,227	$14,614

Adjusted Gross Income Class	MERCED						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	562	374	68	23	514	$-15,488	$ 40
$1 UNDER $2,000	5,179	1,492	3,646	44	3,800	2,332	2
2,000 UNDER 4,000	3,388	807	1,224	47	2,560	10,261	2
4,000 UNDER 6,000	3,709	1,038	1,362	383	2,852	18,491	3
6,000 UNDER 8,000	3,480	1,129	1,408	1,729	2,811	24,342	26
8,000 UNDER 10,000	3,196	1,202	1,347	1,517	2,784	28,699	109
10,000 UNDER 12,000	2,910	1,258	1,335	1,548	2,654	31,976	182
12,000 UNDER 14,000	2,818	1,372	1,308	2,044	3,108	36,508	249
14,000 UNDER 16,000	2,625	1,357	1,162	2,301	2,912	39,369	341
16,000 UNDER 18,000	2,327	1,365	1,017	2,125	2,739	39,449	406
18,000 UNDER 20,000	2,002	1,256	794	1,889	2,345	38,030	485
20,000 UNDER 22,000	1,729	1,154	671	1,664	1,943	36,280	540
22,000 UNDER 24,000	1,599	1,145	574	1,544	1,939	36,760	596
24,000 UNDER 26,000	1,459	1,068	517	1,418	1,840	36,477	639
26,000 UNDER 28,000	1,406	1,054	435	1,366	1,661	37,947	724
28,000 UNDER 30,000	1,324	1,039	359	1,293	1,655	38,424	783
30,000 UNDER 32,000	1,099	907	269	1,074	1,482	34,055	713
32,000 UNDER 34,000	1,112	947	241	1,098	1,464	36,642	820
34,000 UNDER 36,000	938	814	163	921	1,140	32,825	5,478
36,000 UNDER 38,000	809	697	141	795	991	29,923	764
38,000 UNDER 40,000	739	668	107	734	893	28,818	754
40,000 UNDER 45,000	1,478	1,366	178	1,468	1,759	62,592	1,762
45,000 UNDER 50,000	1,040	975	89	1,032	1,208	49,220	1,541
50,000 UNDER 75,000	1,876	1,771	109	1,864	2,215	110,473	4,420
75,000 UNDER 100,000	353	319	13	352	407	30,022	1,680
100,000 AND OVER	325	273	14	325	380	56,523	4,491
TOTALS	49,482	26,847	18,551	30,598	50,056	$910,950	$27,550

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

	MODOC						
	Number of Returns					Adjusted	Tax
Adjusted Gross Income Class	All	Joint	Renters Credit	Taxable	Number of Dependents	Gross Income (Thousands)	Assessed (Thousands)
ZERO AND DEFICIT	68	53	5	*	45	$-1,360	+
$1 UNDER $2,000	241	54	128	*	71	121	+
2,000 UNDER 4,000	172	41	30	*	41	520	+
4,000 UNDER 6,000	181	56	52	28	69	927	+
6,000 UNDER 8,000	206	86	57	91	114	1,444	2
8,000 UNDER 10,000	195	93	49	73	140	1,757	6
10,000 UNDER 12,000	182	86	49	96	105	2,009	11
12,000 UNDER 14,000	146	90	27	109	85	1,888	10
14,000 UNDER 16,000	150	97	34	131	106	2,245	15
16,000 UNDER 18,000	129	87	26	121	96	2,187	21
18,000 UNDER 20,000	113	75	15	109	87	2,154	28
20,000 UNDER 22,000	108	72	28	104	88	2,261	33
22,000 UNDER 24,000	86	70	20	85	85	1,981	30
24,000 UNDER 26,000	92	75	15	92	96	2,300	38
26,000 UNDER 28,000	88	77	14	87	91	2,384	48
28,000 UNDER 30,000	97	79	13	97	101	2,800	58
30,000 UNDER 32,000	54	44	8	53	66	1,669	37
32,000 UNDER 34,000	51	41	8	51	68	1,671	43
34,000 UNDER 36,000	52	48	8	52	49	1,819	44
36,000 UNDER 38,000	39	38	4	39	49	1,442	36
38,000 UNDER 40,000	39	37	*	39	49	1,520	42
40,000 UNDER 45,000	81	76	4	80	88	3,435	101
45,000 UNDER 50,000	66	58	6	66	80	3,128	110
50,000 UNDER 75,000	90	86	*	90	95	5,280	237
75,000 UNDER 100,000	11	11	—	10	11	912	46
100,000 AND OVER	10	9	*	10	8	3,373	111
TOTALS	2,747	1,639	606	1,719	1,983	$49,867	$1,107

	MONO						
	Number of Returns					Adjusted	Tax
Adjusted Gross Income Class	All	Joint	Renters Credit	Taxable	Number of Dependents	Gross Income (Thousands)	Assessed (Thousands)
ZERO AND DEFICIT	54	28	*	*	31	$ -987	$ 5
$1 UNDER $2,000	129	21	39	4	32	130	+
2,000 UNDER 4,000	198	25	74	*	34	599	+
4,000 UNDER 6,000	212	21	105	29	50	1,066	+
6,000 UNDER 8,000	247	34	136	174	56	1,741	3
8,000 UNDER 10,000	228	44	127	152	68	2,059	12
10,000 UNDER 12,000	234	59	135	170	86	2,548	22
12,000 UNDER 14,000	210	56	126	174	81	2,718	31
14,000 UNDER 16,000	182	60	118	165	99	2,733	33
16,000 UNDER 18,000	160	52	107	146	84	2,708	42
18,000 UNDER 20,000	163	84	89	147	83	3,103	47
20,000 UNDER 22,000	117	56	69	114	70	2,451	45
22,000 UNDER 24,000	122	63	67	118	77	2,796	54
24,000 UNDER 26,000	111	63	55	107	62	2,769	60
26,000 UNDER 28,000	121	65	56	118	80	3,255	76
28,000 UNDER 30,000	98	69	41	96	76	2,834	64
30,000 UNDER 32,000	86	61	28	86	86	2,663	60
32,000 UNDER 34,000	79	60	30	79	70	2,606	66
34,000 UNDER 36,000	77	56	24	77	70	2,695	66
36,000 UNDER 38,000	59	49	14	58	63	2,179	50
38,000 UNDER 40,000	48	42	18	47	58	1,876	43
40,000 UNDER 45,000	106	91	38	105	108	4,492	129
45,000 UNDER 50,000	80	71	26	79	75	3,807	113
50,000 UNDER 75,000	155	145	16	154	164	8,994	317
75,000 UNDER 100,000	30	28	*	30	35	2,553	105
100,000 AND OVER	20	16	—	20	34	4,140	365
TOTALS	3,326	1,419	1,548	2,454	1,832	$68,528	$1,808

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

	MONTEREY						
Adjusted Gross Income Class	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	754	400	171	27	533	$ -16,721	$ 25
$1 UNDER $2,000	6,011	994	3,066	92	2,295	4,113	4
2,000 UNDER 4,000	5,845	775	1,760	84	2,463	17,763	1
4,000 UNDER 6,000	7,087	1,137	2,609	917	3,994	35,549	3
6,000 UNDER 8,000	7,148	1,536	2,887	4,036	4,950	50,110	64
8,000 UNDER 10,000	6,970	1,859	3,145	3,827	5,624	62,629	268
10,000 UNDER 12,000	6,628	2,047	3,157	3,894	5,971	72,776	475
12,000 UNDER 14,000	6,219	2,302	3,017	4,623	6,109	80,701	656
14,000 UNDER 16,000	5,705	2,230	2,814	4,831	5,619	85,521	886
16,000 UNDER 18,000	5,071	2,110	2,507	4,578	5,230	86,218	1,103
18,000 UNDER 20,000	4,610	2,148	2,223	4,269	4,794	87,443	1,320
20,000 UNDER 22,000	4,168	2,156	1,974	3,938	4,383	87,456	1,470
22,000 UNDER 24,000	3,879	2,119	1,795	3,688	3,957	89,176	1,680
24,000 UNDER 26,000	3,690	2,178	1,612	3,538	3,916	92,196	1,831
26,000 UNDER 28,000	3,346	2,051	1,443	3,226	3,656	90,389	1,971
28,000 UNDER 30,000	3,110	2,024	1,192	3,013	3,369	90,168	2,053
30,000 UNDER 32,000	2.854	1,946	1,010	2,789	3,059	88,404	2,095
32,000 UNDER 34,000	2,585	1,849	897	2,542	2,737	85,262	2,152
34,000 UNDER 36,000	2,532	1,895	730	2,476	2,696	88,603	2,275
36,000 UNDER 38,000	2,156	1,703	569	2,119	2,379	79,743	2,093
38,000 UNDER 40,000	1,926	1,563	467	1,885	2,161	75,054	2,012
40,000 UNDER 45,000	4,095	3,480	864	4,049	4,337	173,564	4,983
45,000 UNDER 50,000	3,027	2,618	517	3,001	3,201	143,404	4,531
50,000 UNDER 75,000	6,782	5,964	710	6,732	7,039	403,322	15,810
75,000 UNDER 100,000	1,657	1,421	97	1,654	1,518	140,912	7,470
100,000 AND OVER	1,830	1,512	63	1,821	1,557	393,735	33,730
TOTALS	109,685	52,017	41,296	77,649	97,547	$2,687,490	$90,961

	NAPA						
Adjusted Gross Income Class	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	292	155	44	18	179	$-7,758	$ 49
$1 UNDER $2,000	2,207	344	1,255	31	315	1,404	+
2,000 UNDER 4,000	1,957	233	612	23	463	5,934	1
4,000 UNDER 6,000	2,342	327	806	288	637	11,752	1
6,000 UNDER 8,000	2,314	489	920	1,367	929	16,132	21
8,000 UNDER 10,000	2,143	542	971	1,289	993	19,222	90
10,000 UNDER 12,000	1,964	555	918	1,292	1,019	21,571	161
12,000 UNDER 14,000	1,883	615	888	1,495	1,089	24,474	224
14,000 UNDER 16,000	1,883	687	952	1,638	1,223	28,174	318
16,000 UNDER 18,000	1,821	729	883	1,655	1,331	30,938	413
18,000 UNDER 20,000	1,748	745	809	1,612	1,265	33,200	533
20,000 UNDER 22,000	1,538	710	735	1,455	1,230	32,276	579
22,000 UNDER 24,000	1,415	730	629	1,336	930	32,517	632
24,000 UNDER 26,000	1,253	707	550	1,191	971	31,320	654
26,000 UNDER 28,000	1,252	735	537	1,214	920	33,774	777
28,000 UNDER 30,000	1,321	846	512	1,294	1,111	38,313	904
30,000 UNDER 32,000	1,216	811	422	1,186	1,087	37,701	938
32,000 UNDER 34,000	1,129	785	381	1,113	1,061	37,222	979
34,000 UNDER 36,000	1,046	783	303	1,032	1,044	36,598	963
36,000 UNDER 38,000	933	739	236	920	972	34,501	908
38,000 UNDER 40,000	870	711	210	857	935	33,945	932
40,000 UNDER 45,000	1,913	1,660	342	1,888	2,050	81,169	2,305
45,000 UNDER 50,000	1,494	1,337	241	1,488	1,708	70,831	2,192
50,000 UNDER 75,000	3,316	3,060	311	3,297	3,744	196,361	7,550
75,000 UNDER 100,000	699	630	32	693	729	59,491	3,017
100,000 AND OVER	724	617	18	715	731	130,918	10,714
TOTALS	40,673	20,282	14,517	30,387	28,666	$1,071,980	$35,855

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

NEVADA

Adjusted Gross Income Class	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	244	130	48	8	141	$ -4,832	$ 11
$1 UNDER $2,000	1,562	311	867	21	335	983	+
2,000 UNDER 4,000	1,307	219	415	20	333	3,941	+
4,000 UNDER 6,000	1,483	347	537	176	412	7,434	1
6,000 UNDER 8,000	1,495	414	577	817	494	10,442	12
8,000 UNDER 10,000	1,495	579	595	701	668	13,448	51
10,000 UNDER 12,000	1,354	590	493	735	566	14,874	83
12,000 UNDER 14,000	1,297	593	497	979	605	16,857	122
14,000 UNDER 16,000	1,246	667	425	1,006	615	18,680	159
16,000 UNDER 18,000	1,189	680	421	1,033	708	20,182	202
18,000 UNDER 20,000	1,085	676	345	953	746	20,616	251
20,000 UNDER 22,000	1,063	718	330	966	750	22,309	306
22,000 UNDER 24,000	912	644	295	849	669	20,978	313
24,000 UNDER 26,000	788	593	203	746	666	19,681	305
26,000 UNDER 28,000	788	588	203	760	648	21,273	398
28,000 UNDER 30,000	814	609	221	794	720	23,586	472
30,000 UNDER 32,000	716	592	149	699	676	22,185	444
32,000 UNDER 34,000	649	532	126	634	583	21,416	457
34,000 UNDER 36,000	538	464	96	535	496	18,824	423
36,000 UNDER 38,000	540	469	80	528	577	19,957	465
38,000 UNDER 40,000	437	385	58	430	402	17,047	431
40,000 UNDER 45,000	887	801	114	883	893	37,564	1,000
45,000 UNDER 50,000	654	599	55	651	693	30,994	914
50,000 UNDER 75,000	1,408	1,297	95	1,402	1,400	83,063	3,107
75,000 UNDER 100,000	283	259	11	281	255	24,049	1,248
100,000 AND OVER	229	201	7	229	194	44,735	3,761
TOTALS	24,463	13,957	7,263	16,836	15,245	$550,832	$14,936

ORANGE

Adjusted Gross Income Class	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	5,791	2,817	1,315	229	3,956	$ -301,520	$ 992
$1 UNDER $2,000	45,217	7,350	21,610	637	14,099	33,768	34
2,000 UNDER 4,000	46,621	5,145	14,455	589	17,030	141,287	20
4,000 UNDER 6,000	52,874	7,238	19,220	6,746	25,564	264,699	44
6,000 UNDER 8,000	51,075	9,024	21,867	30,487	33,072	356,955	481
8,000 UNDER 10,000	48,097	10,327	22,766	28,355	36,815	432,072	2,032
10,000 UNDER 12,000	44,902	10,538	22,260	28,486	34,602	493,311	3,650
12,000 UNDER 14,000	42,804	10,974	21,910	33,420	32,446	556,117	5,457
14,000 UNDER 16,000	40,588	10,927	21,302	35,475	29,200	608,541	7,470
16,000 UNDER 18,000	38,493	11,198	20,613	35,291	27,221	653,903	9,797
18,000 UNDER 20,000	36,378	11,433	19,489	33,844	26,266	690,585	11,956
20,000 UNDER 22,000	32,897	11,476	17,508	31,075	24,207	690,339	13,452
22,000 UNDER 24,000	30,887	12,007	15,688	29,430	23,448	709,969	14,951
24,000 UNDER 26,000	28,334	11,916	14,226	27,290	22,205	708,021	16,055
26,000 UNDER 28,000	26,959	12,409	12,716	26,139	21,527	727,645	17,516
28,000 UNDER 30,000	25,985	13,100	11,733	25,329	21,632	753,351	18,975
30,000 UNDER 32,000	24,320	13,342	9,965	23,820	20,921	753,649	19,586
32,000 UNDER 34,000	22,665	13,336	8,711	22,231	20,419	747,714	19,860
34,000 UNDER 36,000	21,050	13,315	7,387	20,756	19,757	736,431	19,950
36,000 UNDER 38,000	19,626	13,290	6,292	19,381	19,295	725,844	19,913
38,000 UNDER 40,000	18,377	13,196	5,214	18,183	18,829	716,485	19,856
40,000 UNDER 45,000	40,964	31,962	9,974	40,626	44,323	1,738,373	49,638
45,000 UNDER 50,000	34,821	29,250	6,688	34,595	39,313	1,651,100	49,732
50,000 UNDER 75,000	97,620	87,952	10,616	97,227	115,608	5,869,408	212,406
75,000 UNDER 100,000	26,989	24,675	1,422	26,885	32,907	2,293,841	108,998
100,000 AND OVER	22,163	19,638	757	22,031	27,950	4,471,631	344,367
TOTALS	926,497	417,835	345,704	698,557	752,612	$27,223,519	$987,188

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

	PLACER						
	Number of Returns						
Adjusted Gross Income Class	All	Joint	Renters Credit	Taxable	Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
ZERO AND DEFICIT	464	243	98	11	289	$ -6,817	$ 15
$1 UNDER $2,000	3,995	728	2,367	43	744	2,190	10
2,000 UNDER 4,000	2,975	380	822	43	557	9,088	+
4,000 UNDER 6,000	3,506	591	1,099	476	888	17,536	2
6,000 UNDER 8,000	3,352	769	1,219	2,050	907	23,453	32
8,000 UNDER 10,000	3,137	972	1,256	1,758	1,049	28,215	128
10,000 UNDER 12,000	2,820	1,013	1,148	1,665	1,184	30,978	203
12,000 UNDER 14,000	2,758	1,077	1,167	2,167	1,257	35,850	300
14,000 UNDER 16,000	2,452	1,074	966	2,073	1,319	36,754	368
16,000 UNDER 18,000	2,375	1,141	930	2,093	1,406	40,345	477
18,000 UNDER 20,000	2,045	1,090	830	1,870	1,343	38,886	546
20,000 UNDER 22,000	2,004	1,180	727	1,853	1,496	42,070	620
22,000 UNDER 24,000	1,896	1,168	675	1,786	1,439	43,640	723
24,000 UNDER 26,000	1,818	1,164	603	1,730	1,532	45,444	830
26,000 UNDER 28,000	1,753	1,184	563	1,694	1,542	47,336	934
28,000 UNDER 30,000	1,726	1,220	469	1,667	1,536	50,106	1,029
30,000 UNDER 32,000	1,674	1,258	426	1,634	1,655	51,897	1,089
32,000 UNDER 34,000	1,525	1,214	318	1,496	1,574	50,303	1,094
34,000 UNDER 36,000	1,473	1,207	269	1,447	1,504	51,500	1,170
36,000 UNDER 38,000	1,382	1,209	237	1,363	1,587	51,132	1,179
38,000 UNDER 40,000	1,236	1,084	187	1,220	1,386	48,190	1,171
40,000 UNDER 45,000	2,712	2,413	328	2,688	3,085	115,080	3,014
45,000 UNDER 50,000	2,095	1,933	203	2,081	2,448	99,301	2,777
50,000 UNDER 75,000	5,031	4,776	317	5,002	5,936	299,183	10,424
75,000 UNDER 100,000	1,036	978	42	1,032	1,289	87,615	4,198
100,000 AND OVER	731	676	18	726	976	128,185	9,209
TOTALS	57,971	31,742	17,284	41,668	39,928	$1,467,460	$41,542

	PLUMAS						
	Number of Returns						
Adjusted Gross Income Class	All	Joint	Renters Credit	Taxable	Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
ZERO AND DEFICIT	68	44	*	—	37	$ -972	+
$1 UNDER $2,000	519	106	291	8	103	307	+
2,000 UNDER 4,000	390	86	135	12	140	1,183	1
4,000 UNDER 6,000	404	110	159	46	139	2,021	+
6,000 UNDER 8,000	416	144	154	188	203	2,894	3
8,000 UNDER 10,000	362	152	143	161	194	3,247	11
10,000 UNDER 12,000	373	183	144	197	222	4,095	21
12,000 UNDER 14,000	357	191	140	285	201	4,637	30
14,000 UNDER 16,000	298	172	108	268	196	4,456	37
16,000 UNDER 18,000	295	179	100	272	193	4,992	51
18,000 UNDER 20,000	298	193	108	274	208	5,657	72
20,000 UNDER 22,000	252	172	81	241	198	5,297	81
22,000 UNDER 24,000	198	150	50	188	173	4,554	68
24,000 UNDER 26,000	247	190	70	239	275	6,166	111
26,000 UNDER 28,000	226	190	70	221	244	6,104	114
28,000 UNDER 30,000	227	182	47	223	221	6,580	133
30,000 UNDER 32,000	198	173	59	196	213	6,149	135
32,000 UNDER 34,000	211	184	37	210	243	6,968	155
34,000 UNDER 36,000	158	138	36	156	181	5,526	135
36,000 UNDER 38,000	142	128	22	142	186	5,249	122
38,000 UNDER 40,000	114	108	24	113	119	4,436	119
40,000 UNDER 45,000	292	272	31	292	335	12,374	356
45,000 UNDER 50,000	174	164	15	173	203	8,234	261
50,000 UNDER 75,000	277	268	25	275	284	16,271	659
75,000 UNDER 100,000	35	32	*	35	36	3,003	165
100,000 AND OVER	34	27	*	34	24	5,497	499
TOTALS	6,565	3,938	2,055	4,449	4,771	$134,925	$3,339

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

Adjusted Gross Income Class	RIVERSIDE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,107	1,163	384	62	1,263	$ -47,360	$ 84
$1 UNDER $2,000	20,610	4,622	12,376	213	4,965	11,380	68
2,000 UNDER 4,000	15,243	2,552	4,939	172	5,398	46,314	4
4,000 UNDER 6,000	18,496	3,955	6,695	2,082	8,672	92,773	8
6,000 UNDER 8,000	18,139	5,037	7,225	8,981	10,065	126,666	138
8,000 UNDER 10,000	17,417	5,908	7,251	8,520	10,846	156,423	614
10,000 UNDER 12,000	16,012	6,127	6,839	8,589	11,039	175,888	991
12,000 UNDER 14,000	14,838	6,234	6,480	10,799	10,678	192,683	1,397
14,000 UNDER 16,000	13,875	6,274	6,127	11,588	10,907	208,044	1,898
16,000 UNDER 18,000	12,456	6,070	5,324	10,963	10,462	211,510	2,356
18,000 UNDER 20,000	11,356	6,022	4,666	10,312	10,008	215,549	2,890
20,000 UNDER 22,000	10,263	5,844	4,138	9,549	9,365	215,385	3,229
22,000 UNDER 24,000	9,533	5,792	3,600	9,042	9,307	219,189	3,565
24,000 UNDER 26,000	8,856	5,703	3,228	8,488	9,237	221,333	3,849
26,000 UNDER 28,000	8,634	5,795	2,840	8,342	9,167	233,109	4,376
28,000 UNDER 30,000	8,504	5,822	2,677	8,283	9,076	246,536	5,027
30,000 UNDER 32,000	7,901	5,836	2,150	7,732	9,145	244,840	5,041
32,000 UNDER 34,000	7,482	5,702	1,915	7,335	8,684	246,847	5,374
34,000 UNDER 36,000	6,951	5,535	1,573	6,821	8,477	243,245	5,444
36,000 UNDER 38,000	6,401	5,303	1,413	6,297	7,739	236,755	5,498
38,000 UNDER 40,000	5,956	5,090	1,180	5,876	7,249	232,169	5,610
40,000 UNDER 45,000	11,888	10,469	1,992	11,751	14,899	503,981	12,967
45,000 UNDER 50,000	9,117	8,268	1,211	9,037	11,465	431,797	12,330
50,000 UNDER 75,000	18,833	17,422	1,683	18,736	22,357	1,109,160	39,934
75,000 UNDER 100,000	3,473	3,099	182	3,454	3,508	294,701	14,912
100,000 AND OVER	3,337	2,857	121	3,314	2,736	688,669	56,220
TOTALS	287,678	152,501	98,209	196,338	236,714	$6,757,586	$193,824

Adjusted Gross Income Class	SACRAMENTO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,718	879	348	53	1,042	$ -48,811	$ 92
$1 UNDER $2,000	30,572	5,433	20,198	320	9,615	14,263	9
2,000 UNDER 4,000	18,142	1,784	6,003	241	4,067	55,038	5
4,000 UNDER 6,000	21,097	2,676	7,882	2,891	5,711	105,519	21
6,000 UNDER 8,000	20,784	3,538	8,640	13,378	6,690	145,140	207
8,000 UNDER 10,000	19,518	4,180	8,870	12,346	7,285	175,360	901
10,000 UNDER 12,000	17,985	4,805	8,590	11,825	7,425	197,461	1,482
12,000 UNDER 14,000	17,135	5,005	8,549	14,053	8,248	222,687	2,130
14,000 UNDER 16,000	17,078	5,482	8,700	15,162	9,136	256,286	3,017
16,000 UNDER 18,000	17,033	5,598	8,635	15,752	10,197	289,398	4,111
18,000 UNDER 20,000	15,474	5,748	7,541	14,608	9,704	293,821	4,846
20,000 UNDER 22,000	13,884	5,900	6,372	13,278	9,118	291,283	5,274
22,000 UNDER 24,000	12,987	6,205	5,535	12,495	9,271	298,505	5,872
24,000 UNDER 26,000	12,065	6,214	4,799	11,706	9,207	301,546	6,358
26,000 UNDER 28,000	11,587	6,550	4,189	11,307	9,332	312,791	6,979
28,000 UNDER 30,000	11,333	6,652	3,661	11,128	9,576	328,488	7,787
30,000 UNDER 32,000	10,416	6,696	3,191	10,258	9,247	322,691	7,912
32,000 UNDER 34,000	9,751	6,764	2,583	9,622	9,516	321,631	8,026
34,000 UNDER 36,000	9,356	6,759	2,222	9,263	9,209	327,357	8,553
36,000 UNDER 38,000	8,284	6,372	1,700	8,206	8,400	306,349	8,173
38,000 UNDER 40,000	7,630	6,156	1,468	7,557	8,026	297,418	8,140
40,000 UNDER 45,000	15,942	13,592	2,504	15,841	16,863	675,794	19,406
45,000 UNDER 50,000	12,210	11,032	1,443	12,145	13,513	578,393	18,005
50,000 UNDER 75,000	25,902	23,996	1,928	25,814	28,391	1,528,748	58,710
75,000 UNDER 100,000	4,641	4,233	202	4,631	5,054	392,705	20,404
100,000 AND OVER	3,513	3,106	127	3,499	4,047	678,329	55,935
TOTALS	366,037	165,355	135,880	267,379	237,890	$8,668,190	$262,355

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

Adjusted Gross Income Class	SAN BENITO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	85	47	9	4	56	$ -2,489	$ 2
$1 UNDER $2,000	663	120	307	13	184	504	+
2,000 UNDER 4,000	805	112	245	14	452	2,447	+
4,000 UNDER 6,000	863	177	299	96	636	4,317	+
6,000 UNDER 8,000	757	220	288	372	683	5,265	5
8,000 UNDER 10,000	696	238	293	330	727	6,281	24
10,000 UNDER 12,000	644	259	251	336	697	7,071	47
12,000 UNDER 14,000	595	251	256	429	690	7,734	61
14,000 UNDER 16,000	526	256	255	442	697	7,864	71
16,000 UNDER 18,000	498	265	238	438	618	8,443	95
18,000 UNDER 20,000	406	224	189	381	504	7,690	104
20,000 UNDER 22,000	393	232	171	376	503	8,256	130
22,000 UNDER 24,000	385	261	169	371	452	8,859	151
24,000 UNDER 26,000	322	224	131	308	374	8,025	141
26,000 UNDER 28,000	311	218	123	305	361	8,400	174
28,000 UNDER 30,000	301	215	96	294	367	8,742	187
30,000 UNDER 32,000	298	227	93	294	368	9,241	200
32,000 UNDER 34,000	258	206	90	249	365	8,504	197
34,000 UNDER 36,000	257	210	79	254	348	8,999	218
36,000 UNDER 38,000	233	199	54	233	288	8,617	215
38,000 UNDER 40,000	205	180	63	205	287	7,999	207
40,000 UNDER 45,000	447	394	94	441	576	18,940	525
45,000 UNDER 50,000	307	281	57	305	387	14,513	452
50,000 UNDER 75,000	635	589	64	635	808	37,510	1,399
75,000 UNDER 100,000	121	113	*	118	144	10,402	518
100,000 AND OVER	106	89	*	105	115	17,009	1,407
TOTALS	11,117	5,807	3,921	7,348	11,687	$239,143	$6,530

Adjusted Gross Income Class	SAN BERNARDINO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,062	1,188	362	49	1,559	$ -31,654	$ 75
$1 UNDER $2,000	27,846	5,132	16,555	307	7,877	15,711	3
2,000 UNDER 4,000	19,667	2,812	5,892	257	6,444	59,527	5
4,000 UNDER 6,000	21,972	4,098	7,470	2,562	9,129	110,077	10
6,000 UNDER 8,000	21,828	5,340	8,163	11,787	11,190	152,710	181
8,000 UNDER 10,000	20,398	6,104	8,179	10,620	12,195	183,143	745
10,000 UNDER 12,000	18,521	6,491	7,751	10,384	12,247	203,431	1,226
12,000 UNDER 14,000	17,384	6,690	7,537	13,091	12,785	225,796	1,733
14,000 UNDER 16,000	16,715	6,876	7,420	14,216	13,632	250,556	2,381
16,000 UNDER 18,000	15,345	7,022	6,726	13,667	13,678	260,629	2,992
18,000 UNDER 20,000	14,148	6,968	6,081	12,949	13,081	268,666	3,669
20,000 UNDER 22,000	13,108	7,166	5,471	12,309	13,050	275,145	4,187
22,000 UNDER 24,000	12,722	7,356	5,165	12,129	13,410	292,407	4,918
24,000 UNDER 26,000	11,777	7,300	4,517	11,354	13,068	294,477	5,283
26,000 UNDER 28,000	12,088	7,835	4,086	11,745	13,957	326,366	6,308
28,000 UNDER 30,000	11,684	7,964	3,693	11,372	13,772	338,784	6,968
30,000 UNDER 32,000	11,019	7,992	3,232	10,814	13,757	341,441	7,283
32,000 UNDER 34,000	10,402	7,832	2,710	10,207	13,307	343,197	7,666
34,000 UNDER 36,000	9,512	7,521	2,185	9,347	12,491	332,795	7,638
36,000 UNDER 38,000	8,963	7,342	1,871	8,818	11,912	331,471	7,868
38,000 UNDER 40,000	8,360	7,217	1,626	8,243	11,481	325,892	7,900
40,000 UNDER 45,000	16,947	15,101	2,774	16,764	23,394	718,249	18,544
45,000 UNDER 50,000	12,871	11,888	1,605	12,769	17,774	609,892	17,270
50,000 UNDER 75,000	26,304	24,953	2,136	26,179	34,862	1,548,662	55,308
75,000 UNDER 100,000	4,107	3,868	186	4,099	5,082	346,746	17,304
100,000 AND OVER	2,994	2,748	84	2,990	3,675	727,455	40,591
TOTALS	368,744	192,804	123,477	259,028	328,809	$8,851,571	$228,056

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

Adjusted Gross Income Class	SAN DIEGO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	5,034	2,420	1,263	182	3,233	$ -134,776	$ 426
$1 UNDER $2,000	55,994	9,450	33,374	601	14,976	32,826	31
2,000 UNDER 4,000	43,103	4,937	14,094	587	11,675	130,781	17
4,000 UNDER 6,000	49,184	6,904	18,550	6,763	15,879	246,609	36
6,000 UNDER 8,000	49,458	9,228	21,001	30,867	19,831	346,034	483
8,000 UNDER 10,000	48,703	11,322	22,697	29,907	22,772	437,820	2,151
10,000 UNDER 12,000	45,681	12,476	22,340	29,902	23,320	501,794	3,729
12,000 UNDER 14,000	42,971	13,044	22,209	34,943	24,185	558,217	5,312
14,000 UNDER 16,000	39,925	13,475	20,829	35,296	24,178	598,484	6,884
16,000 UNDER 18,000	37,045	13,530	19,321	33,849	23,472	629,226	8,814
18,000 UNDER 20,000	33,678	13,572	17,396	31,355	22,307	639,268	10,404
20,000 UNDER 22,000	30,416	13,700	14,986	28,744	21,062	638,236	11,491
22,000 UNDER 24,000	27,855	13,705	13,371	26,592	20,652	640,404	12,499
24,000 UNDER 26,000	26,036	13,965	12,024	25,002	21,458	650,495	13,555
26,000 UNDER 28,000	24,780	13,950	10,637	24,088	20,524	668,898	14,944
28,000 UNDER 30,000	24,252	14,565	9,673	23,670	21,266	702,814	16,495
30,000 UNDER 32,000	22,046	13,997	8,066	21,636	19,841	683,016	16,673
32,000 UNDER 34,000	20,765	14,092	6,961	20,390	19,422	684,972	17,189
34,000 UNDER 36,000	18,918	13,528	5,715	18,633	18,640	661,781	16,928
36,000 UNDER 38,000	17,323	13,097	4,636	17,103	17,152	640,785	16,794
38,000 UNDER 40,000	16,050	12,563	3,988	15,864	16,287	625,805	16,923
40,000 UNDER 45,000	33,741	28,013	7,043	33,447	35,656	1,430,208	40,249
45,000 UNDER 50,000	25,996	22,568	4,099	25,821	28,183	1,232,120	37,273
50,000 UNDER 75,000	59,993	54,103	6,203	59,717	65,435	3,569,144	132,675
75,000 UNDER 100,000	14,390	12,803	859	14,325	15,528	1,224,168	60,958
100,000 AND OVER	13,325	11,569	499	13,245	14,572	2,811,247	228,688
TOTALS	826,662	376,576	321,834	602,529	561,506	$20,850,376	$691,621

Adjusted Gross Income Class	SAN FRANCISCO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,385	728	754	82	1,132	$ -69,653	$ 162
$1 UNDER $2,000	32,860	4,197	24,371	236	6,188	13,231	28
2,000 UNDER 4,000	17,686	1,467	7,812	229	3,096	53,756	9
4,000 UNDER 6,000	20,529	2,156	9,758	3,007	4,379	102,875	18
6,000 UNDER 8,000	20,563	2,673	10,573	14,486	5,443	143,666	230
8,000 UNDER 10,000	19,888	3,229	10,810	14,126	6,261	178,674	1,048
10,000 UNDER 12,000	19,443	3,448	11,253	14,724	6,966	213,638	1,929
12,000 UNDER 14,000	18,955	3,688	11,371	16,864	7,783	246,257	2,887
14,000 UNDER 16,000	19,321	3,890	12,031	18,170	8,435	289,963	4,328
16,000 UNDER 18,000	18,603	3,930	11,890	17,911	8,347	316,075	5,738
18,000 UNDER 20,000	18,021	3,834	11,444	17,536	7,838	342,319	7,396
20,000 UNDER 22,000	16,614	3,909	10,523	16,271	7,720	348,409	8,529
22,000 UNDER 24,000	14,716	3,715	9,249	14,420	6,888	338,245	9,169
24,000 UNDER 26,000	13,217	3,666	8,192	13,039	6,608	330,328	9,743
26,000 UNDER 28,000	11,984	3,533	7,218	11,841	6,045	323,461	10,338
28,000 UNDER 30,000	10,871	3,472	6,293	10,768	5,481	315,068	10,709
30,000 UNDER 32,000	9,761	3,391	5,403	9,676	5,266	302,365	10,786
32,000 UNDER 34,000	8,469	3,277	4,543	8,408	4,911	279,217	10,320
34,000 UNDER 36,000	7,555	3,118	3,851	7,506	4,507	264,144	10,035
36,000 UNDER 38,000	6,616	2,984	3,214	6,576	4,365	244,603	9,524
38,000 UNDER 40,000	5,933	2,878	2,850	5,905	4,020	231,246	9,196
40,000 UNDER 45,000	11,727	6,346	5,114	11,667	8,272	496,883	20,250
45,000 UNDER 50,000	8,646	5,260	3,249	8,607	6,522	409,665	17,276
50,000 UNDER 75,000	20,404	14,246	5,902	20,329	15,575	1,221,601	57,867
75,000 UNDER 100,000	5,958	4,292	1,210	5,928	4,134	510,531	29,603
100,000 AND OVER	7,688	5,469	1,035	7,634	5,886	2,061,462	192,573
TOTALS	368,413	102,796	199,913	275,946	162,068	$9,508,029	$439,691

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

SAN JOAQUIN

Adjusted Gross Income Class	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,034	644	139	45	737	$ -25,902	$ 136
$1 UNDER $2,000	18,252	4,336	13,292	134	6,247	6,857	19
2,000 UNDER 4,000	9,016	1,442	3,026	122	3,666	27,294	4
4,000 UNDER 6,000	9,923	2,017	3,485	1,193	4,660	49,616	3
6,000 UNDER 8,000	8,972	2,436	3,539	4,893	4,801	62,573	77
8,000 UNDER 10,000	8,408	2,618	3,568	4,505	4,846	75,549	328
10,000 UNDER 12,000	7,796	2,811	3,379	4,519	4,994	85,762	553
12,000 UNDER 14,000	7,171	2,847	3,205	5,614	5,024	93,086	764
14,000 UNDER 16,000	6,635	2,760	3,091	5,901	4,968	99,563	1,013
16,000 UNDER 18,000	6,259	2,806	2,906	5,810	4,886	106,253	1,339
18,000 UNDER 20,000	5,611	2,802	2,481	5,338	4,757	106,517	1,580
20,000 UNDER 22,000	5,509	2,915	2,424	5,330	5,138	115,619	1,941
22,000 UNDER 24,000	5,115	2,966	2,186	4,951	4,893	117,591	2,165
24,000 UNDER 26,000	4,902	3,111	1,988	4,790	4,873	122,581	2,420
26,000 UNDER 28,000	4,635	3,106	1,687	4,565	4,887	125,117	2,620
28,000 UNDER 30,000	4,339	3,046	1,468	4,284	4,842	125,710	2,811
30,000 UNDER 32,000	4,200	3,081	1,267	4,145	4,684	130,176	3,021
32,000 UNDER 34,000	3,954	3,054	1,090	3,922	4,614	130,374	3,154
34,000 UNDER 36,000	3,510	2,819	852	3,485	4,200	122,773	3,067
36,000 UNDER 38,000	3,359	2,825	746	3,333	3,973	124,152	3,201
38,000 UNDER 40,000	3,035	2,575	616	3,008	3,683	118,300	3,191
40,000 UNDER 45,000	6,300	5,620	1,096	6,268	7,691	266,780	7,605
45,000 UNDER 50,000	4,572	4,176	655	4,552	5,663	216,634	6,842
50,000 UNDER 75,000	9,135	8,542	777	9,102	10,871	538,469	21,114
75,000 UNDER 100,000	1,601	1,454	78	1,596	1,756	135,101	7,336
100,000 AND OVER	1,404	1,260	43	1,396	1,573	291,259	25,823
TOTALS	154,647	78,069	59,084	102,801	122,927	$3,367,804	$102,127

SAN LUIS OBISPO

Adjusted Gross Income Class	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	768	434	148	32	504	$ -13,733	$ 49
$1 UNDER $2,000	4,527	731	2,803	57	723	2,845	5
2,000 UNDER 4,000	4,021	522	1,596	52	833	12,220	1
4,000 UNDER 6,000	4,315	676	1,848	581	1,074	21,574	3
6,000 UNDER 8,000	4,409	969	1,971	2,671	1,423	30,776	42
8,000 UNDER 10,000	4,132	1,216	1,917	2,381	1,577	37,129	170
10,000 UNDER 12,000	3,876	1,353	1,880	2,402	1,734	42,536	291
12,000 UNDER 14,000	3,626	1,473	1,791	2,871	1,716	47,036	388
14,000 UNDER 16,000	3,248	1,356	1,592	2,804	1,700	48,690	516
16,000 UNDER 18,000	3,126	1,463	1,473	2,824	1,829	53,138	671
18,000 UNDER 20,000	2,855	1,443	1,351	2,674	1,845	54,202	807
20,000 UNDER 22,000	2,548	1,512	1,183	2,393	1,806	53,454	842
22,000 UNDER 24,000	2,432	1,477	1,101	2,315	1,800	55,878	987
24,000 UNDER 26,000	2,213	1,434	938	2,150	1,715	55,367	1,059
26,000 UNDER 28,000	2,108	1,437	822	2,035	1,789	56,939	1,143
28,000 UNDER 30,000	2,053	1,445	711	2,005	1,706	59,489	1,283
30,000 UNDER 32,000	1,879	1,410	626	1,848	1,870	58,246	1,265
32,000 UNDER 34,000	1,711	1,326	516	1,676	1,584	56,447	1,309
34,000 UNDER 36,000	1,529	1,210	408	1,513	1,453	53,469	1,295
36,000 UNDER 38,000	1,436	1,213	401	1,425	1,509	53,086	1,332
38,000 UNDER 40,000	1,305	1,107	287	1,299	1,358	50,903	1,330
40,000 UNDER 45,000	2,666	2,340	563	2,646	2,755	113,111	3,122
45,000 UNDER 50,000	2,081	1,851	349	2,068	2,309	98,579	2,978
50,000 UNDER 75,000	4,257	3,848	519	4,233	4,715	252,653	9,814
75,000 UNDER 100,000	937	850	67	932	923	78,917	4,140
100,000 AND OVER	750	658	31	743	768	126,429	9,754
TOTALS	68,808	34,754	26,892	48,630	43,018	$1,559,380	$44,596

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

SAN MATEO

Adjusted Gross Income Class	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,473	679	282	78	969	$ -82,346	$ 239
$1 UNDER $2,000	11,010	1,034	4,445	181	1,299	8,670	18
2,000 UNDER 4,000	11,509	798	2,603	140	1,527	34,933	10
4,000 UNDER 6,000	13,051	1,207	3,497	1,930	2,507	65,350	8
6,000 UNDER 8,000	12,424	1,679	3,941	8,712	3,340	86,784	146
8,000 UNDER 10,000	12,028	2,154	4,333	8,218	4,285	108,157	602
10,000 UNDER 12,000	11,752	2,346	4,676	8,588	4,770	129,264	1,126
12,000 UNDER 14,000	11,823	2,506	5,016	10,069	5,254	153,733	1,719
14,000 UNDER 16,000	11,892	2,734	5,368	10,804	5,552	178,389	2,470
16,000 UNDER 18,000	11,688	2,717	5,548	10,972	5,481	198,650	3,378
18,000 UNDER 20,000	11,704	3,045	5,713	11,128	5,784	222,262	4,382
20,000 UNDER 22,000	10,747	3,053	5,282	10,280	5,441	225,482	4,958
22,000 UNDER 24,000	10,216	3,198	5,001	9,856	5,751	234,917	5,678
24,000 UNDER 26,000	9,284	3,240	4,488	9,028	5,499	232,109	6,040
26,000 UNDER 28,000	8,927	3,459	4,174	8,742	5,599	240,996	6,659
28,000 UNDER 30,000	8,701	3,711	3,900	8,519	5,840	252,151	7,270
30,000 UNDER 32,000	8,018	3,695	3,372	7,873	5,386	248,465	7,574
32,000 UNDER 34,000	7,642	3,952	3,073	7,535	5,731	252,116	7,779
34,000 UNDER 36,000	7,024	4,016	2,521	6,921	5,775	245,731	7,524
36,000 UNDER 38,000	6,643	4,120	2,299	6,572	5,758	245,665	7,671
38,000 UNDER 40,000	6,302	4,147	2,059	6,240	5,527	245,725	7,871
40,000 UNDER 45,000	13,694	10,082	3,822	13,577	12,956	581,180	18,804
45,000 UNDER 50,000	11,421	9,167	2,594	11,361	11,437	541,605	18,221
50,000 UNDER 75,000	31,530	27,582	4,625	31,409	32,525	1,891,192	74,485
75,000 UNDER 100,000	8,966	8,051	643	8,926	8,836	764,651	38,532
100,000 AND OVER	9,224	8,096	355	9,180	9,769	2,070,020	175,069
TOTALS	278,693	120,468	93,630	226,839	172,598	$9,375,851	$408,233

SANTA BARBARA

Adjusted Gross Income Class	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,036	472	246	58	602	$ -30,449	$ 151
$1 UNDER $2,000	7,864	1,022	4,467	87	1,392	5,210	7
2,000 UNDER 4,000	7,321	717	2,710	73	1,473	22,242	15
4,000 UNDER 6,000	8,080	1,033	3,211	1,113	2,422	40,401	8
6,000 UNDER 8,000	7,746	1,375	3,473	4,960	3,176	54,113	82
8,000 UNDER 10,000	7,607	1,671	3,669	4,872	3,630	68,414	357
10,000 UNDER 12,000	7,241	1,926	3,756	4,776	4,006	79,548	605
12,000 UNDER 14,000	6,919	2,011	3,687	5,647	4,190	89,933	891
14,000 UNDER 16,000	6,522	1,990	3,519	5,854	4,055	97,791	1,214
16,000 UNDER 18,000	6,108	2,080	3,355	5,690	3,711	103,760	1,558
18,000 UNDER 20,000	5,580	2,077	2,967	5,270	3,627	105,994	1,844
20,000 UNDER 22,000	4,862	2,096	2,510	4,623	3,472	101,994	1,926
22,000 UNDER 24,000	4,628	2,227	2,318	4,444	3,343	106,323	2,195
24,000 UNDER 26,000	4,269	2,155	2,118	4,135	3,091	106,713	2,393
26,000 UNDER 28,000	3,941	2,096	1,816	3,846	3,126	106,395	2,543
28,000 UNDER 30,000	3,818	2,208	1,683	3,738	3,160	110,656	2,765
30,000 UNDER 32,000	3,591	2,189	1,456	3,528	3,031	111,329	2,909
32,000 UNDER 34,000	3,370	2,229	1,251	3,323	2,977	111,174	2,941
34,000 UNDER 36,000	3,146	2,290	1,113	3,105	3,012	110,041	2,959
36,000 UNDER 38,000	2,836	2,108	866	2,808	2,766	104,846	2,869
38,000 UNDER 40,000	2,584	2,016	671	2,558	2,527	100,785	2,824
40,000 UNDER 45,000	5,657	4,593	1,397	5,608	5,653	239,952	7,098
45,000 UNDER 50,000	4,461	3,808	890	4,426	4,517	211,406	6,670
50,000 UNDER 75,000	10,816	9,566	1,358	10,763	10,923	645,373	25,118
75,000 UNDER 100,000	2,774	2,413	188	2,766	2,709	236,442	12,209
100,000 AND OVER	3,057	2,539	129	3,046	2,974	700,234	60,108
TOTALS	135,834	60,907	54,824	101,117	89,565	$3,740,620	$144,259

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

	SANTA CRUZ						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
Adjusted Gross Income Class	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	668	273	162	19	405	$ -12,728	$ 19
$1 UNDER $2,000	5,654	634	3,620	71	952	3,392	2
2,000 UNDER 4,000	5,002	614	2,068	55	1,582	15,291	2
4,000 UNDER 6,000	5,946	954	2,691	743	2,809	29,756	10
6,000 UNDER 8,000	5,373	1,177	2,901	3,464	3,319	41,023	53
8,000 UNDER 10,000	5,351	1,301	2,773	3,198	3,153	48,053	228
10,000 UNDER 12,000	4,872	1,356	2,546	3,149	2,927	53,495	400
12,000 UNDER 14,000	4,601	1,416	2,476	3,651	3,218	59,776	574
14,000 UNDER 16,000	4,173	1,466	2,221	3,629	3,193	62,488	698
16,000 UNDER 18,000	4,055	1,512	2,223	3,693	3,222	68,824	963
18,000 UNDER 20,000	3,593	1,477	1,875	3,329	2,891	68,249	1,098
20,000 UNDER 22,000	3,291	1,483	1,645	3,090	2,629	69,051	1,261
22,000 UNDER 24,000	3,119	1,518	1,520	2,979	2,631	71,676	1,447
24,000 UNDER 26,000	2,776	1,411	1,325	2,689	2,293	69,344	1,511
26,000 UNDER 28,000	2,679	1,467	1,227	2,612	2,241	72,319	1,661
28,000 UNDER 30,000	2,466	1,439	1,002	2,398	2,248	71,486	1,722
30,000 UNDER 32,000	2,330	1,421	909	2,286	2,035	72,217	1,839
32,000 UNDER 34,000	2,168	1,414	751	2,121	1,947	71,493	1,871
34,000 UNDER 36,000	1,892	1,278	643	1,857	1,774	66,151	1,813
36,000 UNDER 38,000	1,801	1,301	569	1,767	1,651	66,651	1,853
38,000 UNDER 40,000	1,591	1,209	457	1,583	1,560	62,030	1,761
40,000 UNDER 45,000	3,444	2,772	815	3,404	3,479	145,933	4,230
45,000 UNDER 50,000	2,697	2,293	490	2,682	2,865	127,750	3,965
50,000 UNDER 75,000	6,450	5,652	739	6,411	6,842	384,289	14,656
75,000 UNDER 100,000	1,625	1,452	102	1,621	1,755	138,270	7,060
100,000 AND OVER	1,313	1,160	40	1,310	1,358	236,233	18,691
TOTALS	89,430	39,450	37,790	63,811	64,979	$2,162,512	$69,388

	SANTA CLARA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
Adjusted Gross Income Class	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,859	1,417	577	122	2,094	$ -105,205	$ 275
$1 UNDER $2,000	31,131	4,155	15,211	412	8,478	22,141	21
2,000 UNDER 4,000	28,235	2,245	7,540	370	6,194	85,205	14
4,000 UNDER 6,000	30,172	3,056	9,280	4,428	8,676	150,931	39
6,000 UNDER 8,000	28,624	3,981	10,286	19,519	10,765	199,814	308
8,000 UNDER 10,000	26,791	4,600	11,084	18,105	12,161	240,691	1,341
10,000 UNDER 12,000	26,092	5,282	11,547	18,349	13,237	286,864	2,407
12,000 UNDER 14,000	26,052	5,384	12,401	21,858	13,774	338,449	3,760
14,000 UNDER 16,000	25,530	5,687	12,866	23,189	14,202	382,939	5,290
16,000 UNDER 18,000	24,911	5,945	13,110	23,316	14,730	423,171	6,991
18,000 UNDER 20,000	24,514	6,235	13,146	23,264	14,890	465,555	8,912
20,000 UNDER 22,000	22,999	6,464	12,339	22,094	14,367	482,587	10,418
22,000 UNDER 24,000	21,476	6,690	11,443	20,815	14,607	493,730	11,677
24,000 UNDER 26,000	19,807	7,078	10,564	19,222	14,434	494,934	12,514
26,000 UNDER 28,000	19,483	7,444	9,880	19,025	14,322	525,971	14,244
28,000 UNDER 30,000	18,990	7,931	9,388	18,626	14,270	550,503	15,777
30,000 UNDER 32,000	17,765	8,190	8,307	17,466	14,167	550,552	16,308
32,000 UNDER 34,000	16,968	8,740	7,375	16,755	14,551	559,797	16,810
34,000 UNDER 36,000	15,881	8,916	6,399	15,671	14,812	555,573	16,940
36,000 UNDER 38,000	14,774	8,829	5,583	14,602	13,885	546,392	17,072
38,000 UNDER 40,000	13,764	8,842	4,723	13,623	13,443	536,571	16,331
40,000 UNDER 45,000	30,834	22,116	9,150	30,524	32,157	1,307,955	41,365
45,000 UNDER 50,000	26,204	20,964	6,181	26,017	29,186	1,242,279	40,369
50,000 UNDER 75,000	74,845	66,243	10,536	74,533	87,801	4,506,347	172,288
75,000 UNDER 100,000	20,909	19,210	1,380	20,826	25,024	1,774,122	86,928
100,000 AND OVER	14,618	13,124	553	14,537	18,742	3,033,536	230,332
TOTALS	624,228	268,768	230,849	497,268	454,969	$19,651,404	$749,231

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

	SHASTA						
	Number of Returns						
Adjusted Gross Income Class	All	Joint	Renters Credit	Taxable	Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
ZERO AND DEFICIT	374	232	47	8	211	$ -7,436	$ 18
$1 UNDER $2,000	5,169	1,181	3,666	39	1,381	2,192	+
2,000 UNDER 4,000	2,813	542	974	38	845	8,483	2
4,000 UNDER 6,000	3,237	767	1,209	377	1,072	16,207	1
6,000 UNDER 8,000	3,131	974	1,250	1,649	1,205	21,873	26
8,000 UNDER 10,000	2,928	1,181	1,187	1,384	1,351	26,360	98
10,000 UNDER 12,000	2,648	1,212	1,074	1,423	1,332	29,049	159
12,000 UNDER 14,000	2,485	1,275	999	1,907	1,588	32,270	210
14,000 UNDER 16,000	2,290	1,231	892	1,993	1,459	34,332	291
16,000 UNDER 18,000	2,026	1,228	785	1,847	1,448	34,408	354
18,000 UNDER 20,000	1,822	1,174	708	1,701	1,415	34,622	439
20,000 UNDER 22,000	1,746	1,247	636	1,670	1,505	36,620	505
22,000 UNDER 24,000	1,602	1,167	524	1,549	1,456	36,861	567
24,000 UNDER 26,000	1,528	1,145	492	1,487	1,412	38,195	659
26,000 UNDER 28,000	1,480	1,138	432	1,458	1,553	39,932	739
28,000 UNDER 30,000	1,402	1,101	354	1,387	1,432	40,621	827
30,000 UNDER 32,000	1,304	1,078	289	1,292	1,455	40,377	846
32,000 UNDER 34,000	1,220	1,041	223	1,206	1,381	40,238	894
34,000 UNDER 36,000	1,129	972	221	1,123	1,275	39,520	956
36,000 UNDER 38,000	973	872	153	968	1,120	35,976	888
38,000 UNDER 40,000	865	796	108	859	967	33,716	861
40,000 UNDER 45,000	1,597	1,476	184	1,586	1,874	67,663	1,883
45,000 UNDER 50,000	1,227	1,150	103	1,224	1,455	58,115	1,824
50,000 UNDER 75,000	2,069	1,946	120	2,063	2,329	121,724	4,778
75,000 UNDER 100,000	395	349	13	393	432	33,670	1,877
100,000 AND OVER	403	366	11	397	516	80,738	6,777
TOTALS	47,863	26,841	16,654	31,028	33,469	$976,326	$26,479

	SIERRA						
	Number of Returns						
Adjusted Gross Income Class	All	Joint	Renters Credit	Taxable	Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
ZERO AND DEFICIT	15	8	*	—	5	$ -107	+
$1 UNDER $2,000	96	22	59	—	19	45	+
2,000 UNDER 4,000	63	12	17	*	21	190	+
4,000 UNDER 6,000	85	25	22	12	27	431	+
6,000 UNDER 8,000	73	24	28	40	25	515	1
8,000 UNDER 10,000	68	29	23	32	24	613	2
10,000 UNDER 12,000	55	25	17	33	12	606	4
12,000 UNDER 14,000	61	34	21	53	35	793	6
14,000 UNDER 16,000	50	32	16	43	24	753	6
16,000 UNDER 18,000	57	30	18	53	38	967	11
18,000 UNDER 20,000	38	22	11	35	25	722	11
20,000 UNDER 22,000	40	22	12	39	22	832	14
22,000 UNDER 24,000	48	33	16	45	34	1,099	18
24,000 UNDER 26,000	48	33	17	46	50	1,195	22
26,000 UNDER 28,000	40	29	17	39	52	1,081	24
28,000 UNDER 30,000	48	37	18	48	46	1,387	34
30,000 UNDER 32,000	43	37	9	43	49	1,335	30
32,000 UNDER 34,000	24	22	9	24	33	793	20
34,000 UNDER 36,000	30	28	5	30	34	1,049	24
36,000 UNDER 38,000	31	26	4	31	44	1,148	33
38,000 UNDER 40,000	18	16	3	18	15	699	20
40,000 UNDER 45,000	30	29	4	30	34	1,257	38
45,000 UNDER 50,000	29	26	11	29	40	1,366	49
50,000 UNDER 75,000	36	34	4	36	49	2,090	92
75,000 UNDER 100,000	3	3	—	*	*	249	14
100,000 AND OVER	4	3	*	4	*	996	74
TOTALS	1,133	641	365	767	764	$22,104	$547

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

Adjusted Gross Income Class	SISKIYOU						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	257	192	19	4	191	$ -6,298	$ 7
$1 UNDER $2,000	1,460	385	929	14	536	743	+
2,000 UNDER 4,000	970	217	284	14	363	2,947	+
4,000 UNDER 6,000	1,079	313	316	123	424	5,456	+
6,000 UNDER 8,000	1,065	357	323	533	494	7,447	26
8,000 UNDER 10,000	975	417	315	436	496	8,765	30
10,000 UNDER 12,000	960	489	267	470	552	10,538	48
12,000 UNDER 14,000	787	424	222	617	500	10,220	67
14,000 UNDER 16,000	729	429	215	644	533	10,914	89
16,000 UNDER 18,000	712	492	175	669	502	12,081	116
18,000 UNDER 20,000	611	426	151	581	461	11,580	142
20,000 UNDER 22,000	625	447	147	594	531	13,123	184
22,000 UNDER 24,000	523	390	109	510	516	12,018	193
24,000 UNDER 26,000	521	405	121	501	475	13,010	231
26,000 UNDER 28,000	492	372	109	481	553	13,269	264
28,000 UNDER 30,000	455	384	88	443	486	13,193	262
30,000 UNDER 32,000	378	317	65	372	395	11,718	257
32,000 UNDER 34,000	337	284	60	334	369	11,106	248
34,000 UNDER 36,000	305	274	44	302	336	10,671	261
36,000 UNDER 38,000	248	224	28	245	288	9,169	241
38,000 UNDER 40,000	215	197	21	209	230	8,387	218
40,000 UNDER 45,000	466	433	45	464	546	19,765	580
45,000 UNDER 50,000	293	277	30	291	345	13,837	430
50,000 UNDER 75,000	506	465	27	503	543	29,672	1,232
75,000 UNDER 100,000	90	79	*	90	78	7,756	475
100,000 AND OVER	85	77	*	84	87	20,095	1,999
TOTALS	15,144	8,766	4,118	9,528	10,830	$281,182	$7,600

Adjusted Gross Income Class	SOLANO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	410	216	70	12	285	$ -6,353	$ 6
$1 UNDER $2,000	6,596	820	3,716	77	1,544	3,773	1
2,000 UNDER 4,000	4,677	455	1,218	64	1,290	14,137	+
4,000 UNDER 6,000	5,236	733	1,600	702	1,849	26,161	11
6,000 UNDER 8,000	5,085	927	1,737	3,090	2,016	35,502	54
8,000 UNDER 10,000	4,869	1,193	1,885	2,827	2,381	43,788	200
10,000 UNDER 12,000	4,689	1,355	1,915	2,884	2,594	51,580	360
12,000 UNDER 14,000	4,509	1,529	1,859	3,580	2,736	58,551	503
14,000 UNDER 16,000	4,358	1,600	1,929	3,749	2,345	65,359	688
16,000 UNDER 18,000	4,163	1,688	1,838	3,729	3,139	70,692	890
18,000 UNDER 20,000	3,833	1,684	1,678	3,545	2,931	72,791	1,083
20,000 UNDER 22,000	3,415	1,579	1,465	3,235	2,720	71,720	1,222
22,000 UNDER 24,000	3,310	1,726	1,290	3,156	2,761	76,077	1,413
24,000 UNDER 26,000	3,132	1,723	1,278	3,018	2,883	78,289	1,545
26,000 UNDER 28,000	3,341	1,922	1,283	3,250	3,108	90,234	1,972
28,000 UNDER 30,000	3,274	2,087	1,143	3,211	3,244	94,897	2,136
30,000 UNDER 32,000	3,274	2,153	1,010	3,215	3,536	101,496	2,384
32,000 UNDER 34,000	3,207	2,291	945	3,161	3,722	105,805	2,557
34,000 UNDER 36,000	3,046	2,295	793	3,000	3,922	106,593	2,599
36,000 UNDER 38,000	2,826	2,283	670	2,780	3,506	104,531	2,618
38,000 UNDER 40,000	2,692	2,244	565	2,669	3,441	104,991	2,721
40,000 UNDER 45,000	5,861	5,090	1,042	5,786	7,669	248,492	6,767
45,000 UNDER 50,000	4,625	4,238	639	[illegible],586	6,291	219,301	6,449
50,000 UNDER 75,000	9,525	9,078	746	9,456	12,828	559,673	19,860
75,000 UNDER 100,000	1,254	1,174	50	1,249	1,552	105,272	5,328
100,000 AND OVER	651	585	20	651	688	116,732	9,504
TOTALS	101,858	52,668	32,384	76,682	85,481	$2,620,084	$72,871

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

Adjusted Gross Income Class	SONOMA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	975	457	208	35	594	$ -18,592	$ 77
$1 UNDER $2,000	8,722	1,354	5,264	93	1,636	5,061	1
2,000 UNDER 4,000	7,002	744	2,337	97	1,477	21,331	5
4,000 UNDER 6,000	8,363	1,112	3,052	1,123	2,152	41,908	6
6,000 UNDER 8,000	8,143	1,475	3,448	5,118	2,618	56,835	84
8,000 UNDER 10,000	7,818	1,856	3,506	4,817	2,898	70,251	346
10,000 UNDER 12,000	7,473	1,978	3,560	4,972	3,069	82,162	633
12,000 UNDER 14,000	7,080	2,074	3,529	5,900	3,126	91,985	911
14,000 UNDER 16,000	6,665	2,135	3,337	5,919	3,337	99,920	1,205
16,000 UNDER 18,000	6,199	2,175	3,133	5,723	3,345	105,381	1,545
18,000 UNDER 20,000	5,766	2,258	2,846	5,397	3,278	109,471	1,841
20,000 UNDER 22,000	5,271	2,331	2,505	5,017	3,307	110,630	2,025
22,000 UNDER 24,000	5,001	2,435	2,269	4,822	3,300	114,949	2,298
24,000 UNDER 26,000	4,445	2,447	1,949	4,309	3,189	111,093	2,353
26,000 UNDER 28,000	4,326	2,512	1,739	4,210	3,443	116,818	2,617
28,000 UNDER 30,000	4,409	2,717	1,733	4,325	3,693	127,799	3,012
30,000 UNDER 32,000	4,116	2,720	1,401	4,035	3,599	127,521	3,078
32,000 UNDER 34,000	3,892	2,714	1,260	3,841	3,615	128,410	3,233
34,000 UNDER 36,000	3,554	2,642	1,023	3,498	3,595	124,344	3,195
36,000 UNDER 38,000	3,337	2,607	937	3,307	3,381	123,387	3,261
38,000 UNDER 40,000	3,047	2,501	714	3,027	3,193	118,770	3,224
40,000 UNDER 45,000	6,531	5,563	1,307	6,484	7,215	276,987	7,915
45,000 UNDER 50,000	5,117	4,568	825	5,090	5,815	242,511	7,516
50,000 UNDER 75,000	11,105	10,143	1,084	11,070	12,637	656,695	25,092
75,000 UNDER 100,000	2,241	2,031	125	2,233	2,419	189,876	10,029
100,000 AND OVER	1,849	1,637	67	1,838	2,014	342,429	28,043
TOTALS	142,447	67,186	53,158	106,300	91,945	$3,577,932	$113,545

Adjusted Gross Income Class	STANISLAUS						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	923	618	162	41	681	$ -18,660	$ 55
$1 UNDER $2,000	11,826	2,582	7,693	129	4,779	6,074	6
2,000 UNDER 4,000	7,462	1,303	2,511	93	3,401	22,512	1
4,000 UNDER 6,000	7,977	1,743	2.779	868	4,241	39,921	15
6,000 UNDER 8,000	7,431	2,200	2,919	3,960	4,351	51,800	62
8,000 UNDER 10,000	6,732	2,333	2,729	3,454	4,261	60,376	245
10,000 UNDER 12,000	6,040	2,354	2,626	3.454	4,249	66,350	408
12,000 UNDER 14,000	5,789	2,528	2,681	4,462	4,773	75,265	579
14,000 UNDER 16,000	5,445	2,435	2,552	4,824	4,703	81,615	790
16,000 UNDER 18,000	4,984	2,534	2,277	4,615	4,413	84,615	985
18,000 UNDER 20,000	4,359	2,498	1,891	4,119	4,082	82,774	1,130
20,000 UNDER 22,000	4,154	2,460	1,761	4,016	4,088	87,139	1,356
22,000 UNDER 24,000	3,912	2,454	1,551	3,804	3,988	89,972	1,568
24,000 UNDER 26,000	3,679	2,505	1,453	3,623	3,978	91,956	1,714
26,000 UNDER 28,000	3,543	2,539	1,254	3,487	4,013	95,665	1,921
28,000 UNDER 30,000	3,359	2,549	1,016	3,325	3,896	97,352	2,032
30,000 UNDER 32,000	3,069	2,432	843	3,026	3,648	95,179	2,081
32,000 UNDER 34,000	2,820	2,267	695	2,788	3,437	93,004	2,207
34,000 UNDER 36,000	2,584	2,143	565	2,561	3,072	90,384	2,212
36,000 UNDER 38,000	2,215	1,900	466	2,199	2,686	81,907	2,103
38,000 UNDER 40,000	1,955	1,733	357	1,946	2,385	76,224	1,991
40,000 UNDER 45,000	4,030	3,663	572	4,005	5,065	170,642	4,736
45,000 UNDER 50,000	2,787	2,585	313	2,775	3,354	132,080	4,153
50,000 UNDER 75,000	5,366	5,036	379	5,349	6,260	315,977	12,391
75,000 UNDER 100,000	1,065	978	48	1,063	1,183	90,312	4,900
100,000 AND OVER	1,104	998	21	1,099	1,276	256,925	23,696
TOTALS	114,610	59,370	42,114	75,085	96,263	$2,417,360	$73,337

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

Adjusted Gross Income Class	SUTTER						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	255	173	23	8	190	$ -5,477	$ 9
$1 UNDER $2,000	1,942	401	1,270	22	583	1,066	1
2,000 UNDER 4,000	1,300	288	444	12	493	3,951	+
4,000 UNDER 6,000	1,550	439	567	171	835	7,807	5
6,000 UNDER 8,000	1,370	506	555	664	889	9,544	12
8,000 UNDER 10,000	1,241	535	519	583	887	11,138	44
10,000 UNDER 12,000	1,212	580	544	604	1,063	13,302	68
12,000 UNDER 14,000	1,108	546	491	817	958	14,378	102
14,000 UNDER 16,000	1,035	582	449	873	1,012	15,513	124
16,000 UNDER 18,000	904	519	377	822	787	15,348	164
18,000 UNDER 20,000	854	504	336	814	742	16,191	216
20,000 UNDER 22,000	701	480	281	676	631	14,730	210
22,000 UNDER 24,000	659	452	235	635	630	15,160	242
24,000 UNDER 26,000	536	381	182	524	517	13,384	239
26,000 UNDER 28,000	565	422	170	555	593	15,234	287
28,000 UNDER 30,000	515	401	129	507	509	14,931	305
30,000 UNDER 32,000	534	423	137	524	531	16,571	356
32,000 UNDER 34,000	463	381	91	456	514	15,278	349
34,000 UNDER 36,000	439	375	92	434	517	15,370	369
36,000 UNDER 38,000	363	326	63	360	420	13,417	321
38,000 UNDER 40,000	318	280	47	318	352	12,379	323
40,000 UNDER 45,000	686	643	85	681	769	29,070	810
45,000 UNDER 50,000	525	481	46	525	617	24,894	789
50,000 UNDER 75,000	1,039	986	42	1,037	1,171	61,615	2,431
75,000 UNDER 100,000	199	176	4	199	213	16,959	988
100,000 AND OVER	226	199	6	226	238	37,958	3,090
TOTALS	20,539	11,479	7,185	13,047	16,661	$419,711	$11,854

Adjusted Gross Income Class	TEHAMA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	155	99	19	3	95	$ -7,072	$ 1
$1 UNDER $2,000	1,457	398	985	7	467	659	+
2,000 UNDER 4,000	866	192	302	10	333	2,634	+
4,000 UNDER 6,000	1,034	244	331	124	456	5,181	+
6,000 UNDER 8,000	1,013	388	367	473	481	7,037	7
8,000 UNDER 10,000	911	399	325	399	494	8,194	29
10,000 UNDER 12,000	816	399	297	417	531	8,951	45
12,000 UNDER 14,000	785	447	269	605	535	10,179	59
14,000 UNDER 16,000	696	433	220	597	521	10,417	73
16,000 UNDER 18,000	647	413	183	597	511	11,002	108
18,000 UNDER 20,000	588	412	172	561	483	11,154	137
20,000 UNDER 22,000	543	371	172	527	454	11,398	171
22,000 UNDER 24,000	543	388	169	531	567	12,482	208
24,000 UNDER 26,000	450	335	121	439	463	11,248	206
26,000 UNDER 28,000	436	345	101	429	433	11,770	228
28,000 UNDER 30,000	427	350	91	424	435	12,379	254
30,000 UNDER 32,000	363	308	64	358	391	11,243	251
32,000 UNDER 34,000	364	316	76	361	415	12,010	277
34,000 UNDER 36,000	288	259	44	286	328	10,060	242
36,000 UNDER 38,000	260	225	39	259	272	9,611	266
38,000 UNDER 40,000	223	201	25	222	249	8,691	241
40,000 UNDER 45,000	423	397	40	422	474	17,826	512
45,000 UNDER 50,000	258	247	21	256	309	12,188	389
50,000 UNDER 75,000	456	427	26	455	470	26,648	1,110
75,000 UNDER 100,000	79	74	3	79	87	6,755	383
100,000 AND OVER	74	61	4	74	47	12,141	996
TOTALS	14,155	8,128	4,466	8,915	10,301	$254,786	$6,193

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

Adjusted Gross Income Class	TRINITY						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	57	36	9	—	37	$ -974	$ +
$1 UNDER $2,000	358	105	201	*	100	217	+
2,000 UNDER 4,000	268	71	83	*	78	821	+
4,000 UNDER 6,000	241	83	73	15	117	1,206	+
6,000 UNDER 8,000	281	111	103	132	101	1,970	2
8,000 UNDER 10,000	260	120	87	108	126	2,341	8
10,000 UNDER 12,000	265	137	85	143	128	2,916	18
12,000 UNDER 14,000	231	139	73	157	174	2,997	16
14,000 UNDER 16,000	172	104	48	151	119	2,575	21
16,000 UNDER 18,000	213	140	53	199	135	3,602	35
18,000 UNDER 20,000	178	122	62	155	137	3,369	43
20,000 UNDER 22,000	153	113	46	148	124	3,203	46
22,000 UNDER 24,000	174	126	57	168	162	3,996	65
24,000 UNDER 26,000	154	125	51	152	166	3,857	64
26,000 UNDER 28,000	151	120	56	150	180	4,071	83
28,000 UNDER 30,000	126	99	29	125	149	3,645	75
30,000 UNDER 32,000	98	85	12	95	115	3,039	59
32,000 UNDER 34,000	80	76	17	80	101	2,637	57
34,000 UNDER 36,000	99	87	14	98	114	3,460	82
36,000 UNDER 38,000	56	50	10	56	66	2,070	52
38,000 UNDER 40,000	78	73	15	78	92	3,037	82
40,000 UNDER 45,000	125	119	24	123	151	5,285	148
45,000 UNDER 50,000	86	81	*	86	91	4,069	129
50,000 UNDER 75,000	132	125	14	132	113	7,541	312
75,000 UNDER 100,000	22	22	*	22	20	1,870	99
100,000 AND OVER	17	13	*	17	14	5,701	384
TOTALS	4,075	2,482	1,227	2,594	2,910	$78,521	$1,880

Adjusted Gross Income Class	TULARE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	975	662	94	43	862	$ -34,009	$ 68
$1 UNDER $2,000	7,846	2,087	5,026	78	4,120	4,337	10
2,000 UNDER 4,000	6,747	2,027	2,686	70	6,056	20,594	+
4,000 UNDER 6,000	7,993	2,784	3,461	628	8,457	39,890	5
6,000 UNDER 8,000	7,041	2,707	3,027	2,896	7,454	49,067	43
8,000 UNDER 10,000	5,928	2,546	2,498	2,449	6,141	53,185	179
10,000 UNDER 12,000	5,074	2,444	2,208	2,364	5,363	55,698	273
12,000 UNDER 14,000	4,826	2,504	2,047	3,412	5,586	62,563	389
14,000 UNDER 16,000	4,315	2,400	1,839	3,595	5,231	64,585	507
16,000 UNDER 18,000	3,781	2,289	1,525	3,427	4,414	64,192	635
18,000 UNDER 20,000	3,381	2,269	1,300	3,196	4,000	64,205	763
20,000 UNDER 22,000	3,139	2,155	1,148	3,027	3,615	65,894	928
22,000 UNDER 24,000	2,969	2,162	966	2,890	3,562	68,211	1,052
24,000 UNDER 26,000	2,545	1,880	773	2,498	3,102	63,598	1,089
26,000 UNDER 28,000	2,420	1,928	675	2,385	2,886	65,336	1,188
28,000 UNDER 30,000	2,251	1,787	552	2,213	2,805	65,223	1,295
30,000 UNDER 32,000	1,995	1,636	433	1,964	2,525	61,801	1,306
32,000 UNDER 34,000	1,754	1,530	346	1,732	2,270	57,842	1,251
34,000 UNDER 36,000	1,639	1,439	278	1,618	2,079	57,298	1,317
36,000 UNDER 38,000	1,341	1,206	191	1,326	1,696	49,559	1,199
38,000 UNDER 40,000	1,230	1,134	177	1,224	1,652	47,950	1,219
40,000 UNDER 45,000	2,390	2,211	266	2,379	3,008	101,111	2,795
45,000 UNDER 50,000	1,826	1,708	157	1,821	2,309	86,392	2,668
50,000 UNDER 75,000	3,469	3,214	182	3,459	4,264	205,120	8,282
75,000 UNDER 100,000	832	764	27	830	968	71,001	3,928
100,000 AND OVER	770	684	25	764	796	135,858	11,001
TOTALS	88,477	50,157	31,907	52,288	95,221	$1,646,501	$43,390

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

	TUOLUMNE						
Adjusted Gross Income Class	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	157	106	20	5	94	$ -1,986	$ 5
$1 UNDER $2,000	1,192	220	726	5	235	715	+
2,000 UNDER 4,000	927	163	308	16	239	2,795	1
4,000 UNDER 6,000	1,085	276	393	127	338	5,468	1
6,000 UNDER 8,000	947	302	331	490	341	6,614	7
8,000 UNDER 10,000	924	387	316	439	356	8,281	33
10,000 UNDER 12,000	900	422	337	482	403	9,890	58
12,000 UNDER 14,000	828	406	268	648	404	10,722	75
14,000 UNDER 16,000	791	453	264	680	440	11,839	92
16,000 UNDER 18,000	700	407	242	631	399	11,894	126
18,000 UNDER 20,000	658	437	219	615	478	12,468	151
20,000 UNDER 22,000	614	430	201	580	520	12,889	184
22,000 UNDER 24,000	552	397	188	521	464	12,672	193
24,000 UNDER 26,000	484	366	135	461	388	12,084	206
26,000 UNDER 28,000	526	413	138	510	451	14,204	257
28,000 UNDER 30,000	465	368	126	452	401	13,488	273
30,000 UNDER 32,000	439	348	107	430	421	13,600	292
32,000 UNDER 34,000	379	320	81	370	337	12,498	298
34,000 UNDER 36,000	358	300	71	354	377	12,527	309
36,000 UNDER 38,000	319	273	57	313	330	11,799	287
38,000 UNDER 40,000	275	248	41	268	321	10,720	264
40,000 UNDER 45,000	576	523	85	572	582	24,405	684
45,000 UNDER 50,000	409	382	53	407	397	19,399	614
50,000 UNDER 75,000	750	680	81	747	702	43,822	1,747
75,000 UNDER 100,000	135	121	*	134	96	11,420	620
100,000 AND OVER	86	78	*	85	65	14,502	1,244
TOTALS	15,476	8,826	4,796	10,342	9,579	$318,729	$8,021

	VENTURA						
Adjusted Gross Income Class	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,222	651	242	40	910	$ -24,788	$ 83
$1 UNDER $2,000	12,286	1,852	5,834	153	2,489	8,916	4
2,000 UNDER 4,000	12,159	1,596	3,389	140	4,488	36,783	39
4,000 UNDER 6,000	13,698	2,421	4,586	1,649	7,450	68,467	6
6,000 UNDER 8,000	12,573	2,786	4,880	7,305	7,974	87,727	113
8,000 UNDER 10,000	11,677	3,089	4,921	6,785	7,958	104,973	484
10,000 UNDER 12,000	11,015	3,210	4,906	6,822	7,889	121,110	862
12,000 UNDER 14,000	10,564	3,353	4,890	8,026	8,164	137,202	1,235
14,000 UNDER 16,000	10,046	3,565	4,781	8,554	8,022	150,556	1,658
16,000 UNDER 18,000	9,316	3,564	4,523	8,216	8,197	158,268	2,063
18,000 UNDER 20,000	8,457	3,520	4,072	7,740	7,747	160,624	2,477
20,000 UNDER 22,000	7,888	3,576	3,660	7,334	7,184	165,533	2,849
22,000 UNDER 24,000	7,254	3,670	3,251	6,865	6,860	166,807	3,116
24,000 UNDER 26,000	6,792	3,590	3,009	6,470	6,767	169,763	3,415
26,000 UNDER 28,000	6,766	3,872	2,770	6,527	6,746	182,655	3,916
28,000 UNDER 30,000	6,519	3,935	2,476	6,317	6,497	188,970	4,253
30,000 UNDER 32,000	6,354	4,133	2,270	6,205	6,774	196,914	4,585
32,000 UNDER 34,000	6,101	4,168	1,999	5,974	6,726	201,261	4,806
34,000 UNDER 36,000	5,806	4,164	1,734	5,717	6,629	203,233	5,041
36,000 UNDER 38,000	5,513	4,210	1,383	5,439	6,392	204,028	5,079
38,000 UNDER 40,000	5,154	4,079	1,199	5,097	6,031	200,896	5,105
40,000 UNDER 45,000	11,486	9,742	2,357	11,391	14,361	487,391	13,003
45,000 UNDER 50,000	9,980	8,870	1,524	9,922	12,726	473,235	13,601
50,000 UNDER 75,000	25,386	23,589	2,239	25,285	33,097	1,513,736	53,042
75,000 UNDER 100,000	5,918	5,545	263	5,894	7,774	501,151	23,669
100,000 AND OVER	4,016	3,643	133	3,972	5,080	698,698	50,885
TOTALS	233,946	120,393	77,291	173,839	210,932	$6,564,109	$205,749

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

Adjusted Gross Income Class	YOLO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	322	178	49	12	208	$ -11,555	$ 13
$1 UNDER $2,000	4,576	609	3,189	38	785	2,332	3
2,000 UNDER 4,000	3,216	362	1,436	37	831	9,781	1
4,000 UNDER 6,000	3,440	550	1,565	439	1,184	17,109	4
6,000 UNDER 8,000	3,085	660	1,524	1,960	1,465	21,483	30
8,000 UNDER 10,000	2,704	776	1,392	1,600	1,435	24,275	115
10,000 UNDER 12,000	2,479	808	1,277	1,554	1,457	27,216	194
12,000 UNDER 14,000	2,278	816	1,184	1,853	1,501	29,572	277
14,000 UNDER 16,000	2,082	787	1,093	1,868	1,432	31,210	352
16,000 UNDER 18,000	2,076	826	1,115	1,939	1,613	35,230	474
18,000 UNDER 20,000	1,833	812	930	1,753	1,347	34,788	558
20,000 UNDER 22,000	1,678	819	832	1,621	1,384	35,212	622
22,000 UNDER 24,000	1,504	833	686	1,467	1,210	34,577	664
24,000 UNDER 26,000	1,422	815	605	1,393	1,280	35,553	749
26,000 UNDER 28,000	1,309	791	516	1,289	1,111	35,334	784
28,000 UNDER 30,000	1,363	866	468	1,340	1,154	39,512	919
30,000 UNDER 32,000	1,146	819	365	1,133	1,108	35,537	845
32,000 UNDER 34,000	1,084	768	300	1,070	1,056	35,775	892
34,000 UNDER 36,000	1,003	754	253	990	1,067	35,076	908
36,000 UNDER 38,000	900	723	189	887	924	33,284	900
38,000 UNDER 40,000	846	687	168	836	910	32,965	916
40,000 UNDER 45,000	1,791	1,527	276	1,784	2,010	75,863	2,216
45,000 UNDER 50,000	1,376	1,201	149	1,369	1,509	65,227	2,107
50,000 UNDER 75,000	3,146	2,916	222	3,130	3,627	186,875	7,478
75,000 UNDER 100,000	714	651	27	713	821	60,944	3,311
100,000 AND OVER	685	571	11	662	724	171,427	7,990
TOTALS	48,058	21,925	19,821	32,737	33,153	$1,134,602	$33,322

Adjusted Gross Income Class	YUBA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	175	106	25	6	118	$ -2,457	$ 9
$1 UNDER $2,000	2,233	582	1,639	12	904	799	+
2,000 UNDER 4,000	1,049	227	349	18	484	3,149	1
4,000 UNDER 6,000	1,183	344	419	135	669	5,931	+
6,000 UNDER 8,000	1,184	427	440	566	687	8,272	8
8,000 UNDER 10,000	1,068	459	408	479	670	9,618	33
10,000 UNDER 12,000	1,009	482	406	475	828	11,094	53
12,000 UNDER 14,000	947	511	319	694	834	12,266	71
14,000 UNDER 16,000	835	493	312	702	766	12,510	90
16,000 UNDER 18,000	779	492	240	682	769	13,224	117
18,000 UNDER 20,000	689	493	213	630	721	13,071	142
20,000 UNDER 22,000	558	397	164	529	554	11,707	155
22,000 UNDER 24,000	515	399	151	486	536	11,836	171
24,000 UNDER 26,000	521	413	148	502	579	13,024	206
26,000 UNDER 28,000	436	350	89	415	464	11,778	221
28,000 UNDER 30,000	445	358	98	423	509	12,893	239
30,000 UNDER 32,000	387	324	75	373	492	11,980	245
32,000 UNDER 34,000	320	265	67	306	365	10,530	236
34,000 UNDER 36,000	276	233	45	270	351	9,676	222
36,000 UNDER 38,000	248	229	29	237	260	9,174	208
38,000 UNDER 40,000	214	195	24	208	235	8,344	213
40,000 UNDER 45,000	401	369	53	396	423	16,976	485
45,000 UNDER 50,000	270	256	28	264	302	12,819	399
50,000 UNDER 75,000	410	383	*	404	431	24,195	964
75,000 UNDER 100,000	70	55	—	70	42	6,014	364
100,000 AND OVER	47	39	*	47	28	9,488	856
TOTALS	16,269	8,881	5,759	9,329	13,021	$267,911	$5,708

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

Adjusted Gross Income Class	UNALLOCATED						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	867	391	229	27	560	$ -22,202	$ 95
$1 UNDER $2,000	8,223	1,196	4,032	93	3,027	5,313	53
2,000 UNDER 4,000	7,120	977	2,602	98	3,834	21,530	11
4,000 UNDER 6,000	7,396	1,292	3,018	877	4,957	36,966	4
6,000 UNDER 8,000	7,357	1,367	3,343	4,206	5,630	51,529	66
8,000 UNDER 10,000	6,972	1,550	3,311	4,032	5,884	62,481	284
10,000 UNDER 12,000	5,792	1,569	3,018	3,444	5,355	63,593	423
12,000 UNDER 14,000	5,404	1,636	2,849	4,123	4,994	70,136	612
14,000 UNDER 16,000	4,795	1,578	2,583	4,089	4,581	71,872	778
16,000 UNDER 18,000	4,353	1,555	2,397	3,965	4,111	73,843	995
18,000 UNDER 20,000	3,839	1,510	2,125	3,532	3,760	72,847	1,137
20,000 UNDER 22,000	3,467	1,441	1,858	3,268	3,235	72,781	1,298
22,000 UNDER 24,000	3,256	1,432	1,695	3,096	3,183	74,775	1,463
24,000 UNDER 26,000	2,910	1,334	1,503	2,795	2,770	72,691	1,550
26,000 UNDER 28,000	2,707	1,387	1,336	2,612	2,741	73,040	1,645
28,000 UNDER 30,000	2,605	1,402	1,227	2,512	2,719	75,511	1,828
30,000 UNDER 32,000	2,417	1,379	1,056	2,347	2,564	74,925	1,863
32,000 UNDER 34,000	2,279	1,376	938	2,221	2,352	75,143	1,904
34,000 UNDER 36,000	2,031	1,315	764	1,977	2,230	71,049	1,803
36,000 UNDER 38,000	1,948	1,351	746	1,916	2,147	72,042	1,922
38,000 UNDER 40,000	1,771	1,272	605	1,731	1,995	69,032	1,882
40,000 UNDER 45,000	3,606	2,810	1,096	3,543	4,222	153,056	4,183
45,000 UNDER 50,000	2,882	2,370	731	2,838	3,273	136,506	3,951
50,000 UNDER 75,000	7,028	6,112	1,246	6,938	8,180	419,356	14,332
75,000 UNDER 100 000	1,903	1,641	214	1,881	2,079	162,467	7,291
100,000 AND OVER	1,880	1,601	111	1,842	2,283	472,067	30,527
TOTALS	104,808	42,844	44,633	70,003	92,666	$2,582,349	$81,900

Adjusted Gross Income Class	RESIDENT—OUT—OF—STATE—ADDRESS						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	831	430	133	32	569	$ -28,733	$ 117
$1 UNDER $2,000	5,438	1,122	1,260	86	1,766	4,602	6
2,000 UNDER 4,000	5,877	848	1,326	100	1,622	17,731	7
4,000 UNDER 6,000	6,208	978	1,728	834	1,989	31,057	4
6,000 UNDER 8,000	6,039	1,182	2,058	3,842	2,213	42,137	59
8,000 UNDER 10,000	5,547	1,333	2,116	3,505	2,424	49,907	257
10,000 UNDER 12,000	4,869	1,415	2,111	3,190	2,404	53,448	402
12,000 UNDER 14,000	4,437	1,416	2,078	3,622	2,517	57,558	547
14,000 UNDER 16,000	3,854	1,278	1,867	3,446	2,328	57,762	698
16,000 UNDER 18,000	3,336	1,229	1,684	3,118	2,057	56,679	833
18,000 UNDER 20,000	2,862	1,080	1,485	2,707	1,621	54,316	958
20,000 UNDER 22,000	2,540	1,013	1,310	2,437	1,543	53,324	1,085
22,000 UNDER 24,000	2,347	993	1,270	2,262	1,441	53,947	1,199
24,000 UNDER 26,000	2,120	954	1,138	2,049	1,368	52,945	1,287
26,000 UNDER 28,000	1,956	935	998	1,916	1,266	52,800	1,386
28,000 UNDER 30,000	1,752	825	879	1,717	1,160	50,796	1,433
30,000 UNDER 32,000	1,605	805	800	1,572	1,094	49,735	1,500
32,000 UNDER 34,000	1,501	813	734	1,479	1,103	49,484	1,522
34,000 UNDER 36,000	1,335	768	605	1,322	1,015	46,644	1,450
36,000 UNDER 38,000	1,185	734	546	1,168	912	43,825	1,421
38,000 UNDER 40,000	1,029	660	453	1,019	847	40,132	1,327
40,000 UNDER 45,000	2,200	1,508	877	2,180	1,756	93,345	3,204
45,000 UNDER 50,000	1,674	1,202	592	1,668	1,397	79,330	2,900
50,000 UNDER 75,000	4,352	3,419	1,227	4,325	3,836	261,442	11,025
75,000 UNDER 100,000	1,448	1,141	301	1,438	1,294	123,515	6,578
100,000 AND OVER	1,663	1,203	238	1,654	1,575	537,809	49,030
TOTALS	78,005	29,284	29,814	52,688	43,117	$1,985,537	$90,235

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1985 Taxable Year

NONRESIDENT

Adjusted Gross Income Class	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,107	1,328	73	95	1,625	$–1,154,106	$ 274
$1 UNDER $2,000	5,031	1,709	634	114	1,778	2,900	652
2,000 UNDER 4,000	5,148	824	751	83	1,287	15,847	2
4,000 UNDER 6,000	7,769	1,355	1,454	1,249	2,207	39,220	9
6,000 UNDER 8,000	9,114	1,963	1,888	5,747	2,984	63,819	114
8,000 UNDER 10,000	9,446	2,593	2,278	5,782	3,529	85,006	320
10,000 UNDER 12,000	9,371	3,177	2,435	5,868	3,961	102,999	468
12,000 UNDER 14,000	8,889	3,545	2,360	6,940	4,240	115,431	634
14,000 UNDER 16,000	8,312	3,815	2,257	6,993	4,409	124,667	803
16,000 UNDER 18,000	7,858	3,866	2,171	6,800	4,285	133,512	1,013
18,000 UNDER 20,000	7,060	3,601	1,952	6,231	4,194	133,988	1,164
20,000 UNDER 22,000	6,606	3,676	1,784	5,871	4,035	138,775	1,315
22,000 UNDER 24,000	6,181	3,566	1,661	5,535	3,951	142,116	1,475
[illegible],000 UNDER 26,000	5,727	3,447	1,483	5,185	3,798	143,108	1,624
26,000 UNDER 28,000	5,527	3,505	1,437	4,984	3,944	149,073	1,727
28,000 UNDER 30,000	5,073	3,280	1,254	4,549	3,809	146,993	1,779
30,000 UNDER 32,000	4,624	3,057	1,147	4,179	3,554	143,275	1,809
32,000 UNDER 34,000	4,475	3,079	1,036	3,997	3,624	147,598	1,948
34,000 UNDER 36,000	4,133	2,876	907	3,680	3,395	144,568	1,890
36,000 UNDER 38,000	3,738	2,746	791	3,332	3,310	138,200	1,807
38,000 UNDER 40,000	3,407	2,487	693	3,063	2,976	132,836	1,818
40,000 UNDER 45,000	7,794	5,987	1,442	6,898	6,778	330,801	4,585
45,000 UNDER 50,000	6,062	4,800	990	5,397	5,702	287,466	4,178
50,000 UNDER 75,000	17,188	14,129	1,902	15,281	16,856	1,041,396	16,637
75,000 UNDER 100,000	7,733	6,568	393	6,778	8,519	664,986	10,986
100,000 AND OVER	17,275	14,901	207	14,782	20,421	6,374,796	64,838
TOTALS	185,648	105,880	35,380	139,413	129,171	$9,789,270	$123,869

STATE TOTALS

Adjusted Gross Income Class	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	71,010	35,299	15,283	2,425	47,331	$ -3,187,773	$ 6,508
$1 UNDER $2,000	764,280	123,117	465,181	7,830	224,934	430,638	9,114
2,000 UNDER 4,000	576,065	73,025	203,555	7,171	219,911	1,746,843	308
4,000 UNDER 6,000	651,392	104,077	254,696	79,777	315,856	3,261,446	521
6,000 UNDER 8,000	638,563	130,243	278,579	363,563	384,556	4,462,955	5,788
8,000 UNDER 10,000	603,269	149,100	286,055	337,693	420,522	5,420,610	24,196
10,000 UNDER 12,000	562,172	158,660	276,021	341,225	410,040	6,176,324	42,160
12,000 UNDER 14,000	532,889	163,116	268,931	415,098	404,431	6,922,007	61,612
14,000 UNDER 16,000	506,749	164,972	260,693	442,760	393,424	7,597,812	85,125
16,000 UNDER 18,000	475,480	164,881	245,661	435,227	374,338	8,076,596	111,543
18,000 UNDER 20,000	438,358	164,223	223,802	410,509	348,750	8,322,417	136,074
20,000 UNDER 22,000	401,063	164,599	199,617	381,339	326,341	8,416,035	155,361
22,000 UNDER 24,000	371,080	165,637	178,348	356,241	312,280	8,530,273	172,734
24,000 UNDER 26,000	341,550	163,763	159,722	330,437	301,071	8,535,673	186,512
26,000 UNDER 28,000	327,750	167,805	143,570	319,167	294,624	8,847,208	207,132
28,000 UNDER 30,000	312,710	170,379	128,522	305,753	287,302	9,064,371	224,618
30,000 UNDER 32,000	290,616	169,606	110,581	285,149	276,991	9,005,509	232,082
32,000 UNDER 34,000	269,657	168,451	94,937	265,075	265,998	8,894,723	235,985
34,000 UNDER 36,000	246,766	163,945	79,435	243,059	253,473	8,632,673	239,120
36,000 UNDER 38,000	225,522	158,397	67,183	222,513	235,260	8,340,304	232,173
38,000 UNDER 40,000	207,205	152,622	56,518	204,723	221,252	8,077,850	229,686
40,000 UNDER 45,000	440,073	345,889	103,473	435,549	481,996	18,661,852	550,079
45,000 UNDER 50,000	349,994	292,879	66,203	347,106	394,845	16,589,402	520,399
50,000 UNDER 75,000	864,573	764,855	105,602	858,968	978,141	51,650,288	1,949,655
75,000 UNDER 100,000	222,063	197,130	15,474	220,236	243,451	18,887,769	927,056
100,000 AND OVER	213,752	183,695	9,553	210,056	237,823	50,670,976	3,544,019
TOTALS	10,904,601	4,860,365	4,297,195	7,828,649	8,654,941	$292,034,781	$10,089,560

FOOTNOTES FOLLOW THIS SECTION

TABLE 8†
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1985 Taxable Year

				NUMBER OF RETURNS BY SIZE OF AVERAGE TAX RATE [e]						
INCOME CONCEPT CLASS	TOTAL RETURNS	NON-TAXABLE RETURNS	TAXABLE RETURNS	UNDER 1%	1% UNDER 2%	2% UNDER 3%	3% UNDER 5%	5% UNDER 7%	7% UNDER 9%	9% AND OVER [f]
Adjusted Gross Income [a]										
UNDER $50,000	10,207,493	3,301,795	6,905,698	1,996,054	1,970,532	1,490,529	1,115,076	307,253	19,482	6,772
50,000 UNDER 100,000	1,063,534	4,396	1,059,138	23,755	63,337	185,489	528,331	207,635	44,466	6,125
100,000 UNDER 200,000	158,184	684	157,500	1,968	3,144	5,232	24,564	57,564	50,868	14,160
200,000 AND OVER	53,216	166	53,050	206	466	557	2,516	6,469	16,126	26,710
TOTALS	11,482,427	3,307,041	8,175,386	2,021,983	2,037,479	1,681,807	1,670,487	578,921	130,942	53,767
AGI Plus Tax Preference Income [b]										
UNDER $50,000	10,161,824	3,301,795	6,860,029	2,002,740	1,974,053	1,476,794	1,089,761	297,014	15,481	4,186
50,000 UNDER 100,000	1,084,345	4,396	1,079,949	31,143	75,788	199,422	538,644	196,701	37,219	1,032
100,000 UNDER 200,000	168,361	684	167,677	4,284	5,299	9,140	36,338	69,270	40,178	3,168
200,000 AND OVER	67,897	166	67,731	465	1,101	1,249	5,969	18,762	30,877	9,308
TOTALS	11,482,427	3,307,041	8,175,386	2,038,632	2,056,241	1,686,605	1,670,712	581,747	123,755	17,694
AGI Less Investment Expenses [c]										
UNDER $50,000	10,244,667	3,301,836	6,942,831	1,977,158	1,967,818	1,498,777	1,151,461	317,310	21,769	8,538
50,000 UNDER 100,000	1,038,114	4,481	1,033,633	18,195	58,745	168,957	516,583	223,858	47,448	6,317
100,000 UNDER 200,000	150,154	578	149,576	1,368	2,233	3,565	19,446	54,067	55,177	16,269
200,000 AND OVER	49,492	146	49,346	173	254	331	1,574	11,147	13,380	29,019
TOTALS	11,482,427	3,307,041	8,175,386	1,996,894	2,029,050	1,671,630	1,689,064	606,382	137,774	60,143
Expanded Income [d]										
UNDER $50,000	10,197,877	3,301,824	6,896,053	1,991,045	1,968,930	1,487,041	1,122,476	305,043	16,670	4,848
50,000 UNDER 100,000	1,057,670	4,493	1,053,177	23,097	71,179	184,685	528,053	205,797	39,310	1,056
100,000 UNDER 200,000	162,994	578	162,416	3,188	4,000	7,392	32,411	67,437	44,446	3,542
200,000 AND OVER	63,886	146	63,740	300	556	815	4,141	15,944	31,246	10,738
TOTALS	11,482,427	3,307,041	8,175,386	2,017,630	2,044,665	1,679,933	1,687,081	594,221	131,672	20,184

TABLE 8 (Continued)†
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1985 Taxable Year

				NUMBER OF RETURNS BY SIZE OF AVERAGE TAX RATE [e]			
INCOME CONCEPT CLASS	TOTAL RETURNS	TAXABLE RETURNS	TOTAL TAX LIABILITY (000)	$1 UNDER $1,000	$1,000 UNDER $2,000	$2,000 UNDER $6,000	$6,000 AND OVER
Adjusted Gross Income [a]							
UNDER $50,000	10,207,493	6,905,698	$3,901,785	5,608,659	1,096,583	199,964	492
50,000 UNDER 100,000	1,063,534	1,059,138	2,844,543	65,334	305,119	661,038	27,647
100,000 UNDER 200,000	158,184	157,500	1,368,144	1,524	2,232	33,108	120,636
200,000 AND OVER	53,216	53,050	2,392,924	94	76	634	52,246
TOTALS	11,482,427	8,175,386	$10,507,396	5,675,611	1,404,010	894,744	201,021
AGI Plus Tax Preference Income [b]							
UNDER $50,000	10,161,824	6,860,029	$3,827,417	5,594,144	1,076,818	188,723	344
50,000 UNDER 100,000	1,084,345	1,079,949	2,795,390	77,845	324,009	656,543	21,552
100,000 UNDER 200,000	168,361	167,677	1,278,743	3,492	3,023	48,004	113,158
200,000 AND OVER	67,897	67,731	2,605,846	130	160	1,474	65,967
TOTALS	11,482,427	8,175,386	$10,507,396	5,675,611	1,404,010	894,744	201,021
AGI Less Investment Expenses [c]							
UNDER $50,000	10,244,667	6,942,831	$3,960,710	5,616,477	1,119,172	206,526	656
50,000 UNDER 100,000	1,038,114	1,033,633	2,845,446	57,914	283,311	661,309	31,099
100,000 UNDER 200,000	150,154	149,576	1,364,148	1,128	1,476	26,560	120,412
200,000 AND OVER	49,492	49,346	2,337,092	92	51	349	48,854
TOTALS	11,482,427	8,175,386	$10,507,396	5,675,611	1,404,010	894,744	201,021
Expanded Income [d]							
UNDER $50,000	10,197,877	6,896,053	$3,874,196	5,605,807	1,096,631	193,250	365
50,000 UNDER 100,000	1,057,670	1,053,177	2,787,246	67,016	304,773	658,336	23,052
100,000 UNDER 200,000	162,994	162,416	1,282,700	2,684	2,483	42,315	114,934
200,000 AND OVER	63,886	63,740	2,563,253	104	123	843	62,670
TOTALS	11,482,427	8,175,386	$10,507,395	5,675,611	1,404,010	894,744	201,021

TABLE 8A †
LARGEST DEDUCTION OR CREDIT ON SELECTED 1985 RETURNS WITH EXPANDED INCOME OF $200,000 OR MORE[g]

Non-Taxed Returns

LARGEST ITEM	NUMBER OF RETURNS	PERCENT OF TOTAL
INTEREST DEDUCTION	4	2.7%
MISCELLANEOUS DEDUCTION	3	2.1%
CASUALTY LOSSES	4	2.7%
CONTRIBUTION DEDUCTION	0	0.0%
MEDICAL DEDUCTION	0	0.0%
DEDUCTION FOR TAXES	0	0.0%
INCOME AVERAGING SAVINGS	0	0.0%
'OTHER STATE' TAX CREDIT	3	2.1%
SOLAR & ENERGY CONSERVATION CREDIT	132	90.4%
INCENTIVE TAX CREDITS	0	0.0%
MISCELLANEOUS CREDITS	0	0.0%
TOTAL RETURNS	146	100.0%

FOOTNOTES:

[a] Adjusted gross income is gross income less business expenses and adjustments to income. Transfer payments, such as social security, unemployment insurance, and welfare are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

[b] Tax preference income is the amount reported on Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion, and several other statutory amounts.

[c] Investment expenses are here defined as interest expenses, other than mortgage interest, that do not exceed investment income — that portion of dividends and capital gains included in income.

[d] Expanded income is adjusted gross income plus tax preference income less investment expenses.

[e] Average tax rate is the net tax divided by the income, as defined in the income concept.

[f] These returns with an average tax rate equal to or greater than nine percent of the income concept used have either preference income or "throwback" taxes. See Section 17063 for preference income or Section 17771-17779 for throwback rules of the Revenue and Taxation Code.

[g] The tax savings from the largest deduction was determined by eliminating it and recalculating taxes.

1985 TAXABLE YEAR
FOOTNOTES FOR PERSONAL INCOME TAX TABLES 1 THROUGH 7

† Statewide Statistical Appendix Tables 1 through 5 and Table 8 were derived from data collected in a stratified random sample of 77,795 personal income tax returns filed during the 1986 filing season. County Tables 6 and 7 were created from the master file which included data of current year returns before audit (prior year and duplicate social security number returns were excluded). Because of the different sources, statewide tables and county tables are not strictly comparable.

†† Data were not available.

[1] Starting in 1982, nonresidents and part year residents computed their tax on their total income and apportion tax based on their California income. In prior years, the tax was based on California taxable income. Because of this change, adjusted gross income is not strictly comparable to prior years.

[2] Included itemized zero bracket amount and nonitemized charitable contributions. Starting with 1983 taxable year, standard deduction refers to taxpayers with zero deductions. Tax tables already allowed for the deductions.

[3] **Taxable Income** for the 1967 and subsequent taxable years was not comparable to earlier years. In 1967, exemption credits were substituted for exception exclusions and taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions and exemption exclusion.

[4] **Total of Tax Credits** included personal credits, blind credits, income averaging credits, credits for taxes paid to other states, solar credits, child care credits, agriculture irrigation equipment credits, elderly credits, job credits, water conservation credits, vehicle conversion credits, energy conservation credits, solar pump credit, ridesharing credits, and pollution abatement credits.

[5] Included preference tax. Detail may not add to totals due to tolerances and rounding.

[6] When an individual return reported income from two or more partnerships, all of the partnership incomes, profits and losses were combined and the resulting net profit or loss was recorded.

[7] When an individual return reported income from two or more sole proprietorships, all of the proprietorship incomes, profits and losses were combined and the resulting net profit or loss was recorded.

[8] **Net Sale of Capital Assets** combined prior year carryover loss with a percentage of current year sales. If this combination resulted in a net loss which exceeded $1,000 ($500 for married filing separate), only $1,000 ($500) was recorded and the excess was carried to the next year. The percentages, based on the length of time the taxpayer held the capital asset, are: (a) 100 percent if held one year or less; (b) 65 percent if held more than one year but not more than five years; and (c) 50 percent if held for more than five years.

[9] **All Other Income Sources** included net income from estates and trusts, net income from the disposition of noncapital assets, income from alimony, gambling and other miscellaneous sources.

[10] **Total Adjustments** combined amounts for military exclusion, moving expenses, employee business expense, forfeited interest penalty, self employed retirement plan exclusion, individual retirement arrangement exclusion, self employed defined benefit plan exclusion, and alimony paid.

[11] **Contributions Deducted** combined current year contributions of cash and other than cash with contributions carried over from the previous year. The combined amount was then limited to 20 percent of the adjusted gross income and contribution amounts in excess of the limit were carried over to subsequent years.

[12] **All Other Deductions** included adoption expenses, union dues, employment education expenses, political contributions, handicap repairs, etc.

[13] **Personal Credit** was increased for the 1978 and subsequent taxable years and, therefore, is not comparable to that of earlier years.

[14] **Total Interest** was interest paid on home mortgages, installment purchases, and other nonbusiness items.

[15] **SERVICES:**

Professional Services included medical and other health services; law offices, accounting, auditing and bookkeeping services; educational services; and engineering and architectural services.

Personal Services included laundry, cleaning and dyeing establishments, barber and beauty shops, shoe repair and shine shops, photographic studios, and funeral services and crematories.

Business Services included radio and television broadcasting, advertising, credit bureaus and collection agencies, news syndicates, and lettering shops.

Other Services included lodging, automotive and other repairs, and recreational services.

[16] Amounts listed are self assessed before audit. Because of major differences between Federal and State law regarding deductible contribution limitations, actual amounts after audit reveal that these figures are generally overstated.

Population estimated by California Department of Finance.

x Unable to determine county of residence from tax return.

° Resident returns filed with out of state address.

* Data are not shown for cells with fewer than three returns. However, data are included in the appropriate totals.

+ Less than $500 or less than .05 percent.

Appendix

Bank and Corporation Tax

TABLE 1†
BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY INCOME YEARS
1936 through 1985

INCOME YEAR	DOLLARS IN THOUSANDS							
	NUMBER OF RETURNS				INCOME REPORTED FOR STATE TAXATION		TAX ASSESSED	
	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET LOSS	REPORTING NO INCOME OR LOSS	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME
1985	388,244	207,388	139,408	41,448	$21,119,799	$34,308,413	$3,359,621	$3,294,835
1984	397,854	208,566	149,831	39,456	$19,348,558	$31,741,861	$3,080,442	$3,041,383
1983	337,165	184,408	125,149	27,614	16,485,259	26,628,298	2,587,936	2,556,331
1982	326,264	175,054	120,964	30,246	10,744,906	22,827,789	2,223,341	2,191,707
1981	299,215	172,122	101,398	25,695	16,367,137	24,213,913	2,377,610	2,351,249
1980	275,493	165,183	86,482	23,828	20,654,235	25,825,405	2,497,647	2,475,051
1979	248,188	154,468	72,343	21,377	20,734,811	24,825,988	2,301,054	2,282,059
1978	221,527	138,495	63,725	19,307	18,727,933	21,974,367	2,066,579	2,049,715
1977	200,393	124,175	57,949	18,269	14,940,577	17,830,411	1,683,229	1,667,681
1976	184,326	113,614	54,249	16,463	11,915,878	14,807,760	1,390,238	1,375,779
1975	177,665	106,213	53,965	17,487	8,362,261	11,671,553	1,097,939	1,083,238
1974	172,185	102,680	49,962	19,543	8,977,795	11,734,409	1,094,177	1,079,976
1973	165,676	97,377	46,937	21,362	7,911,161	10,207,612	873,720	859,850
1972	158,932	91,005	47,214	20,663	6,465,182	8,561,184	687,618	678,175
1971	151,216	83,664	47,621	19,931	4,804,362	7,249,163	545,901	539,169
1970	145,352	81,340	44,318	19,694	4,385,654	6,711,523	507,475	501,097
1969	136,695	80,348	38,627	17,720	5,642,555	7,476,775	559,643	553,360
1968	128,505	77,238	36,754	14,513	6,003,297	7,254,536	537,280	532,102
1967	125,677	73,433	38,188	14,056	5,252,164	6,455,635	461,812	456,606
1966	124,690	73,076	35,664	15,950	5,642,650	6,637,755	390,355	385,212
1965	122,339	71,484	35,625	15,290	5,126,221	6,007,207	357,967	352,892
1964	118,860	69,555	34,254	15,051	4,626,364	5,525,956	331,784	326,880
1963	114,667	66,496	33,667	14,504	4,282,870	5,091,922	309,403	304,613
1962	110,294	63,400	31,954	14,940	3,969,910	4,754,427	291,727	287,066
1961	105,645	59,746	31,802	14,097	3,716,550	4,508,953	279,958	275,392
1960	101,081	56,987	28,743	15,351	3,517,235	4,181,754	259,811	255,234
1959	94,161	53,456	24,069	16,636	3,663,711	4,155,387	243,301	239,556
1958	87,577	46,414	24,236	16,927	3,168,466	3,629,549	167,141	166,109
1957	81,150	44,527	20,313	16,310	3,286,282	3,663,837	165,168	164,252
1956	74,260	40,713	17,418	16,129	3,331,065	3,656,955	163,870	163,031
1955	65,345	35,020	16,365	13,960	3,162,831	3,429,695	152,267	151,508
1954	56,652	29,489	15,910	11,253	2,551,429	2,892,462	132,551	131,872
1953	52,041	27,561	13,718	10,762	2,518,582	2,757,676	123,140	122,527
1952	47,864	25,646	12,386	9,830	2,284,069	2,522,432	111,335	110,770
1951	44,583	24,538	11,008	9,037	2,598,337	2,765,742	118,484	117,982
1950	42,377	21,987	11,560	8,830	2,264,140	2,431,895	105,627	105,117
1949	40,096	19,078	12,529	8,489	††	1,748,703	74,443	73,917
1948	37,580	19,333	10,195	8,052	††	2,079,786	78,105 [3]	77,649
1947	33,612	17,789	7,852	7,972	††	1,844,296	70,394 [3]	70,012
1946	28,436	15,156	5,610	7,670	††	1,484,949	55,096 [3]	54,785
1945	24,430	13,703	4,587	6,140	††	1,394,685	49,655 [3]	49,404
1944	23,785	13,723	4,523	5,539	††	1,669,647	59,103 [3]	58,890
1943	24,088	13,904	5,199	4,985	††	1,741,929	64,588 [3]	64,362
1942	25,320	13,868	11,571	[2]	††	1,318,172	55,510 [3]	55,221
1941	26,392	13,248	13,144	[2]	††	831,906	36,217 [3]	35,888
1940	26,968	11,987	14,981	[2]	††	483,040	22,180 [3]	21,806
1939	††	11,095	††	††	††	399,679	††	18,164
1938	††	10,195	††	††	††	359,952	††	16,536
1937	††	11,593	††	††	††	458,817	††	20,728
1936	††	11,514	††	††	††	385,108	††	17,781

FOOTNOTES FOLLOW THIS SECTION

TABLE 2†

BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY STATE NET INCOME CLASS[1]

1985 Income Year

NET TAXABLE INCOME	DOLLARS IN THOUSANDS								
	RETURNS			NET INCOME LESS NET LOSS			TAX ASSESSED		
	NUMBER	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT* OF TOTAL	PERCENT* CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE
NET LOSS	139,408	35.9	35.9	$-13,188,613	—	—	$34,469	1.0	1.0
NO INCOME OR LOSS	41,448	10.7	46.6	0	—	—	30,317	0.9	1.9
$1 UNDER 5,000	70,087	18.1	64.6	133,346	0.4	0.4	18,835	0.6	2.5
5,000 UNDER 10,000	25,890	6.7	71.3	188,244	0.5	0.9	18,558	0.6	3.0
10,000 UNDER 15,000	16,923	4.4	75.7	209,139	0.6	1.5	20,680	0.6	3.7
15,000 UNDER 20,000	12,536	3.2	78.9	217,860	0.6	2.2	20,899	0.6	4.3
20,000 UNDER 25,000	10,101	2.6	81.5	226,395	0.7	2.8	21,684	0.6	4.9
25,000 UNDER 30,000	8,157	2.1	83.6	223,580	0.7	3.5	21,658	0.6	5.6
30,000 UNDER 40,000	11,688	3.0	86.6	405,437	1.2	4.7	38,862	1.2	6.7
40,000 UNDER 50,000	8,666	2.2	88.8	388,372	1.1	5.8	36,990	1.1	7.8
50,000 UNDER 60,000	6,752	1.7	90.6	369,574	1.1	6.9	35,514	1.1	8.9
60,000 UNDER 70,000	4,759	1.2	91.8	308,344	0.9	7.8	29,350	0.9	9.8
70,000 UNDER 80,000	3,765	1.0	92.8	281,659	0.8	8.6	27,298	0.8	10.6
80,000 UNDER 90,000	3,022	0.8	93.6	256,306	0.7	9.4	24,360	0.7	11.3
90,000 UNDER 100,000	2,398	0.6	94.2	227,177	0.7	10.0	21,664	0.6	11.9
100,000 UNDER 150,000	7,218	1.9	96.0	871,518	2.5	12.6	82,830	2.5	14.4
150,000 UNDER 200,000	3,279	0.8	96.9	565,717	1.6	14.2	53,706	1.6	16.0
200,000 UNDER 250,000	2,003	0.5	97.4	446,576	1.3	15.5	42,548	1.3	17.3
250,000 UNDER 300,000	1,359	0.4	97.7	371,861	1.1	16.6	35,326	1.1	18.3
300,000 UNDER 400,000	1,831	0.5	98.2	631,463	1.8	18.4	60,039	1.8	20.1
400,000 UNDER 500,000	1,195	0.3	98.5	533,933	1.6	20.0	50,900	1.5	21.6
500,000 UNDER 750,000	1,701	0.4	99.0	1,037,496	3.0	23.0	98,495	2.9	24.6
750,000 UNDER 1,000,000	897	0.2	99.2	774,942	2.3	25.3	73,752	2.2	26.8
1,000,000 UNDER 1,500,000	961	0.2	99.4	1,167,149	3.4	28.7	110,549	3.3	30.0
1,500,000 UNDER 2,000,000	518	0.1	99.6	893,037	2.6	31.3	86,571	2.6	32.6
2,000,000 UNDER 3,000,000	529	0.1	99.7	1,283,785	3.7	35.0	121,945	3.6	36.2
3,000,000 UNDER 4,000,000	252	0.1	99.8	878,749	2.6	37.6	84,124	2.5	38.8
4,000,000 UNDER 5,000,000	168	0.0	99.8	747,275	2.2	39.8	71,938	2.2	40.9
5,000,000 UNDER 10,000,000	346	0.1	99.9	2,418,630	7.0	46.8	232,759	6.9	47.8
10,000,000 AND OVER	387	0.1	100.0	18,250,848	53.2	100.0	1,753,001	52.2	100.0
TOTAL	388,244	100.0	100.0	$21,119,799	100.0	100.0	$3,359,621	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION

TABLE 3†
BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY INDUSTRY
1984 and 1985 Income Years

INDUSTRY	INCOME IN THOUSANDS							
	1984				1985			
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS		CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS	
	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS
AGRICULTURE, FORESTRY, AND FISHERY	3,694	$244,174	8,274	$-232,993	4,501	$360,509	8,992	$-28,367
MINING	778	2,113,039	2,464	1,773,877	787	1,667,129	1,746	1,578,058
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION	722	2,045,857	1,924	1,762,837	532	1,565,613	1,235	1,487,840
OTHER MINING AND QUARRYING	56	67,182	540	11,040	255	101,516	511	90,218
CONSTRUCTION	15,104	1,116,371	31,825	494,239	15,961	1,421,534	30,523	763,151
MANUFACTURING	21,815	11,217,138	40,259	8,026,606	21,784	10,719,968	38,691	6,953,469
BEVERAGES, FOOD, AND KINDRED PRODUCTS	1,197	1,244,445	2,172	922,383	1,048	927,795	1,942	700,616
TEXTILE-MILL PRODUCTS	112	36,059	353	-692	52	17,481	393	8,728
APPAREL AND PRODUCTS MADE FROM FABRIC	765	195,805	1,543	112,766	1,074	206,119	1,943	116,122
WOOD PRODUCTS, EXCEPT FURNITURE	502	239,469	976	201,284	1,306	324,452	1,783	297,284
FURNITURE AND FIXTURES	818	227,896	1,473	188,011	840	169,878	1,847	45,655
PAPER AND ALLIED PRODUCTS	443	163,616	684	160,160	221	86,888	545	-61,480
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES	3,604	872,983	5,884	703,850	2,353	663,943	4,384	570,233
CHEMICALS AND ALLIED PRODUCTS	1,409	1,032,335	2,797	921,009	1,733	914,387	2,713	651,170
PETROLEUM, COAL, AND RUBBER PRODUCTS	439	54,196	620	-106,419	499	299,384	658	101,891
STONE, CLAY, AND GLASS PRODUCTS	500	306,595	1,093	230,022	421	159,950	916	150,723
PRIMARY METALS	496	126,453	863	-47,769	383	203,261	490	58,586
ELECTRICAL MACHINERY AND EQUIPMENT	2,367	2,882,743	5,161	2,027,699	2,557	2,408,919	5,039	883,360
TRANSPORTATION EQUIPMENT	625	1,846,525	1,520	1,603,709	849	2,224,647	1,740	2,103,299
OTHER EQUIPMENT	2,352	359,528	4,074	137,832	2,161	402,611	3,223	267,299
PRECISION EQUIPMENT	774	303,336	1,490	154,321	565	679,563	1,199	634,425
OTHER FABRICATED METAL PRODUCTS	3,113	635,064	4,911	512,943	3,782	565,394	5,664	213,416
OTHER MANUFACTURING [4]	2,299	690,090	4,645	305,497	1,940	465,296	4,212	212,142
SERVICES	82,236	3,141,180	149,503	948,942	78,600	3,988,339	145,467	1,632,576
MOTION PICTURES PRODUCTION	5,268	134,752	9,661	-259,280	4,597	187,444	7,990	-170,326
AMUSEMENT SERVICES [5]	3,696	212,691	7,537	-1,285	3,804	173,746	7,283	74,297
PERSONAL SERVICES	2,389	53,250	5,209	18,329	1,989	64,036	3,523	44,455
BUSINESS SERVICES	26,028	1,260,633	55,205	307,069	27,378	1,235,815	57,070	181,472
PROFESSIONAL SERVICES [6]	31,146	508,692	42,767	398,011	24,196	342,787	36,171	210,053
OTHER SERVICES [7]	13,709	971,762	29,124	486,098	16,636	1,984,511	33,430	1,292,625
TRADE	49,538	6,796,504	91,612	4,641,367	52,898	6,908,220	91,894	4,613,017
RETAIL TRADE	26,826	3,491,950	50,895	2,435,484	28,025	3,609,819	49,221	2,344,699
WHOLESALE TRADE	22,712	3,304,554	40,717	2,205,883	24,873	3,298,401	42,673	2,268,318
FINANCE, INSURANCE, AND REAL ESTATE	30,791	4,160,038	64,410	1,461,607	27,496	4,580,763	58,996	1,567,911
BANKS [8]	291	786,583	416	760,960	325	676,315	479	373,529
SAVINGS AND LOAN ASSN. & OTHER FINANCIALS [8] [9]	583	678,124	1,025	-56,814	649	1,117,965	1,334	549,956
REAL ESTATE COMPANIES	21,194	1,967,980	45,597	869,506	18,135	1,462,781	40,631	-115,224
INVESTMENTS AND INSURANCE COMPANIES	8,723	727,351	17,372	-112,045	8,387	1,323,702	16,552	759,650
UTILITIES	4,610	2,953,417	9,507	2,234,913	5,361	4,661,951	11,935	4,039,984
TRANSPORTATION [10]	3,227	965,997	6,232	481,003	4,123	765,031	8,080	343,591
COMMUNICATIONS	114	112,254	479	69,435	362	1,622,108	619	1,597,868
RADIO AND TELEVISION INDUSTRIES	333	232,607	640	193,974	170	124,606	1,010	7,238
ELECTRIC AND GAS UTILITIES	5	1,403,862	65	1,388,977	6	1,931,956	109	1,891,297
OTHER PUBLIC UTILITIES [11]	931	238,697	2,091	101,524	700	218,250	2,117	199,990
TOTALS	208,566	$31,741,861	397,854	$19,348,558	207,388	$34,308,413	388,244	$21,119,799

FOOTNOTES FOLLOW THIS SECTION

TABLE 4†
BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY ACCOUNTING PERIOD
1985 Income Year

ACCOUNTING PERIOD ENDING	DOLLARS IN THOUSANDS									
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION					ALL REPORTING CORPORATIONS				
	RETURNS		NET INCOME		TAX ASSESSED	RETURNS		NET INCOME LESS NET LOSS		TAX ASSESSED
	NUMBER	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	NUMBER	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT
JAN 31, 1985	10,747	5.2	$ 1,389,748	4.1	$ 133,681	19,874	5.1	$ 969,782	4.6	$ 136,360
FEB 28, 1985	8,548	4.1	896,468	2.6	80,261	16,175	4.2	522,296	2.5	82,719
MAR 31, 1985	19,140	9.2	1,981,348	5.8	190,323	36,884	9.5	1,050,857	5.0	196,055
APR 30, 1985	8,919	4.3	620,369	1.8	59,610	16,001	4.1	280,459	1.3	62,024
MAY 31, 1985	11,490	5.5	692,395	2.0	66,471	19,264	5.0	339,645	1.6	68,784
JUN 30, 1985	33,185	16.0	2,348,634	6.8	226,190	55,738	14.4	1,126,398	5.3	235,551
JUL 31, 1985	9,247	4.5	1,265,260	3.7	122,099	16,022	4.1	1,140,904	5.4	124,537
AUG 31, 1985	9,228	4.4	633,716	1.8	61,237	16,067	4.1	427,384	2.0	63,390
SEP 30, 1985	23,478	11.3	3,051,231	8.9	295,853	43,051	11.1	1,830,871	8.7	302,277
OCT 31, 1985	17,799	8.6	1,356,409	4.0	131,259	30,847	7.9	224,017	1.1	135,374
NOV 30, 1985	8,100	3.9	806,452	2.4	80,838	15,758	4.1	540,324	2.6	83,415
DEC 31, 1985	47,507	22.9	19,266,383	56.2	1,847,013	102,563	26.4	12,666,862	60.0	1,869,135
TOTAL	207,388	100.0	34,308,413	100.0	3,294,835	388,244	100.0	21,119,799	100.0	3,359,621

FOOTNOTES FOLLOW THIS SECTION

1985 INCOME YEAR
FOOTNOTES FOR BANK AND CORPORATION TAX TABLES 1 THROUGH 4

† Tables were derived from a random stratified sample of 8,055 unaudited returns.

†† Not available.

[1] Corporations sustained losses and those which "broke even" (mostly inactive corporations and cooperatives) are included in this table.

[2] Included with corporation reporting net loss.

[3] Estimated.

[4] Includes ordinance and accessories manufacturers, tobacco manufacturers, leather and leather products manufacturers, and other manufacturers not elsewhere classified.

[5] Includes amusement service and motion picture theaters.

[6] Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.

[7] Includes hotels, employment agencies, automotive repair services and garages, miscellaneous repair services and hand trades, medical and other health services, educational institutions and agencies, other professional and social-service agencies and institutions, and corporations whose nature of business was not determinable.

[8] National and state banks, savings and loan associations, and other financial institutions are subject to (a) the general franchise tax rate of 9.6 percent plus (b) the financial in lieu tax rate imposed under the provisions of Section 23186 of the Bank and Corporation Tax Law. For income years ending in 1984, the in lieu rate was 1.330 percent, for a combined 10.930 percent tax rate. The financial rate is in lieu of all other local taxes and licenses, except real property taxes, automobile registration and license fees sales taxes, utility users taxes, state energy-resources and emergency-telephone surcharges.

[9] Includes financial corporations not elsewhere classified (insurance companies are not subject to franchise taxes).

[10] Includes highway, railroad, car and express, water, and airline utilities.

[11] Includes water, wharfage, carloading, stevedoring, warehousing, cold storage, and pipeline companies.

* Positive income only.

Appendix

Homeowner and Renter Assistance

TABLE 1
Homeowners Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1968-86 Calendar Years

CALENDAR YEAR	NUMBER OF CLAIMANTS	TOTAL HOUSEHOLD INCOME	AVERAGE HOUSEHOLD INCOME	HOMEOWNER'S PROPERTY TAX EXEMPTION
1968	57,354	$ 117,450,240	$2,048	—
1969	64,023	132,684,872	2,072	$ 70
1970	62,400	130,926,208	2,098	750
1971	56,165	121,914,484	2,171	750
1972	291,928	1,453,667,550	4,980	750
1973	301,463	1,549,691,380	5,141	750
1974	309,254	1,610,657,680	5,208	1,750
1975	300,737	1,595,872,105	5,307	1,750
1976	293,198	1,627,743,538	5,552	1,750
1977	325,667	2,057,667,977	6,318	1,750
1978	279,090	1,821,405,372	6,526	1,750
1979	232,506	1,528,719,752	6,575	1,750
1980	184,565	1,231,600,981	6,673	1,750
1981	148,736	1,024,251,676	6,886	1,750
1982	117,523	827,089,956	7,038	1,750
1983	96,653	690,361,703	7,143	1,750
1984	83,001	590,397,400	7,113	1,750
1985	68,985	497,375,007	7,210	1,750
1986	57,254	412,204,849	7,200	1,750

CALENDAR YEAR	TOTAL PROPERTY TAX PAID	AVERAGE PROPERTY TAX PAID	AMOUNT OF ASSISTANCE		
			TOTAL	AVERAGE	% OF GROSS PROPERTY TAX PAID
1968	$ 15,499,510	$270	$ 7,804,955	$136	50.4%
1969	15,917,330	249	7,829,398	122	49.2%
1970	17,590,024	282	8,547,588	137	48.6%
1971	18,058,122	322	8,289,540	148	45.9%
1972	120,907,986	414	58,847,115	202	48.7%
1973	129,296,560	429	60,595,578	201	46.9%
1974	109,059,535	353	49,905,503	161	45.8%
1975	131,862,741	438	50,521,381	168	38.3%
1976	144,804,539	494	52,146,563	178	36.0%
1977	188,575,236	579	77,823,290	239	41.3%
1978	180,510,974	647	70,188,033	251	38.9%
1979	61,017,427	262	24,248,104	104	39.7%
1980	47,581,217	258	18,619,207	101	39.1%
1981	38,444,235	258	14,255,616	96	37.1%
1982	30,955,204	263	10,948,419	93	35.4%
1983	26,056,205	270	8,845,939	92	33.9%
1984	22,644,664	273	7,668,144	92	33.9%
1985	19,091,276	277	6,206,936	90	32.5%
1986	16,282,037	284	5,132,377	90	31.5%

TABLE 2
Homeowners Property Tax Assistance Statistics
COMPARISON BY COUNTY
1986 Calendar Year

COUNTY	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
ALAMEDA	3,010	$ 21,689,427	$ 913,930	$ 299,843	$100
ALPINE	0	0	0	0	0
AMADOR	87	606,558	25,859	7,857	90
BUTTE	470	3,484,577	117,175	36,545	78
CALAVERAS	85	604,823	21,926	7,601	89
COLUSA	44	314,432	9,368	3,210	73
CONTRA COSTA	1,750	12,516,098	492,544	164,887	94
DEL NORTE	52	385,337	11,314	2,666	51
EL DORADO	201	1,500,652	63,898	16,858	84
FRESNO	2,145	14,858,310	461,811	174,651	81
GLENN	95	664,029	25,236	7,596	80
HUMBOLDT	437	3,125,390	100,298	33,585	77
IMPERIAL	106	766,993	21,666	7,869	73
INYO	58	406,576	11,120	4,002	69
KERN	1,446	9,996,589	269,370	100,095	69
KINGS	244	1,727,301	47,859	16,504	68
LAKE	286	1,987,769	60,683	21,565	75
LASSEN	74	558,891	18,119	4,697	63
LOS ANGELES	17,040	121,817,384	5,005,188	1,610,568	95
MADERA	192	1,386,198	46,024	13,240	69
MARIN	319	2,391,856	155,047	37,198	117
MARIPOSA	49	373,406	14,960	3,838	78
MENDOCINO	238	1,705,742	63,133	20,090	84
MERCED	443	3,066,460	97,576	33,592	76
MODOC	15	105,679	3,441	1,335	89
MONO	3	21,424	655	273	91
MONTEREY	462	3,443,007	135,142	38,282	83
NAPA	252	1,828,458	73,479	22,005	87
NEVADA	170	1,228,863	48,922	14,421	85
ORANGE	2,693	20,290,513	861,830	241,677	90
PLACER	315	2,302,342	86,962	24,574	78
PLUMAS	43	315,012	11,257	3,564	83
RIVERSIDE	2,079	15,121,663	591,107	178,021	86
SACRAMENTO	2,102	15,200,552	488,077	163,159	78
SAN BENITO	57	422,369	17,998	5,287	93
SAN BERNARDINO	2,784	19,931,012	642,269	209,634	75
SAN DIEGO	3,466	25,291,320	1,043,312	313,688	91
SAN FRANCISCO	1,684	12,320,952	590,737	170,092	101
SAN JOAQUIN	1,270	8,952,742	297,164	106,301	84
SAN LUIS OBISPO	439	3,214,189	129,744	38,952	89
SAN MATEO	1,303	9,864,037	556,564	144,311	111
SANTA BARBARA	565	4,213,714	210,192	59,222	105
SANTA CLARA	2,096	15,274,695	700,338	213,983	102
SANTA CRUZ	574	4,140,753	179,698	55,756	97
SHASTA	512	3,655,090	135,651	42,027	82
SIERRA	22	126,802	5,306	2,215	101
SISKIYOU	194	1,361,215	43,481	15,395	79
SOLANO	432	3,154,704	119,827	36,255	84
SONOMA	858	6,137,354	268,482	81,159	95
STANISLAUS	1,103	7,708,901	249,547	86,534	78
SUTTER	141	965,971	29,033	10,320	73
TEHAMA	163	1,180,624	34,223	11,001	67
TRINITY	38	287,543	10,381	2,655	70
TULARE	752	5,398,200	147,132	49,938	66
TUOLUMNE	111	813,551	28,169	8,248	74
VENTURA	780	5,710,022	255,898	73,109	94
YOLO	253	1,776,384	64,624	23,382	92
YUBA	153	1,088,953	38,989	12,801	84
UNCLASSIFIED	497	3,421,441	128,300	44,244	89
TOTALS	57,254	$412,204,849	$16,282,037	$5,132,377	$90

TABLE 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1986 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN $1,000	123	-$302,271	$ 58,151	$ 33,372
$ 1,001 - 1,200	23	25,559	7,722	5,710
1,201 - 1,400	34	44,209	16,584	8,333
1,401 - 1,600	26	39,646	10,405	6,796
1,601 - 1,800	31	52,828	9,977	7,480
1,801 - 2,000	55	105,003	17,086	11,370
2,001 - 2,200	70	147,888	20,836	15,776
2,201 - 2,400	83	193,010	25,840	18,055
2,401 - 2,600	74	185,141	18,673	15,878
2,601 - 2,800	117	317,412	37,983	27,210
2,801 - 3,000	157	457,527	54,148	36,839
3,001 - 3,200	163	505,446	49,217	35,105
3,201 - 3,400	200	659,917	64,182	44,433
3,401 - 3,600	256	900,688	78,335	56,378
3,601 - 3,800	323	1,197,550	97,551	68,363
3,801 - 4,000	411	1,604,016	116,174	80,299
4,001 - 4,200	438	1,797,195	130,883	85,738
4,201 - 4,400	489	2,105,073	138,876	92,361
4,401 - 4,600	634	2,855,208	176,885	118,256
4,601 - 4,800	727	3,423,431	207,681	134,663
4,801 - 5,000	815	3,998,342	219,423	141,152
5,001 - 5,200	1,013	5,171,276	284,681	172,959
5,201 - 5,400	1,243	6,597,655	343,039	200,895
5,401 - 5,600	1,299	7,149,926	354,794	197,815
5,601 - 5,800	1,604	9,148,471	434,700	225,888
5,801 - 6,000	2,052	12,131,727	565,155	271,158
6,001 - 6,200	3,279	19,981,706	859,647	395,827
6,201 - 6,400	7,352	46,336,802	1,717,377	756,465
6,401 - 6,600	3,309	21,495,527	857,474	335,782
6,601 - 6,800	4,044	26,972,913	981,936	356,078
6,801 - 7,000	1,877	12,949,226	523,114	166,150
7,001 - 7,200	1,801	12,783,127	500,212	146,942
7,201 - 7,400	1,618	11,810,104	468,837	123,803
7,401 - 7,600	1,529	11,467,834	447,297	107,224
7,601 - 7,800	1,413	10,882,100	417,038	86,470
7,801 - 8,000	1,349	10,657,728	418,548	74,416
8,001 - 8,200	1,356	10,987,068	419,078	69,892
8,201 - 8,400	1,189	9,869,175	365,671	55,246
8,401 - 8,600	1,218	10,353,571	379,406	50,986
8,601 - 8,800	1,137	9,890,516	354,345	41,553
8,801 - 9,000	1,146	10,200,934	365,060	36,156
9,001 - 9,200	1,016	9,246,653	320,682	26,746
9,201 - 9,400	992	9,228,098	317,475	26,346
9,401 - 9,600	993	9,434,802	331,288	24,513
9,601 - 9,800	871	8,450,575	281,952	19,069
9,801 - 10,000	880	8,712,424	292,358	19,219
10,001 - 10,200	824	8,323,889	271,865	15,906
10,201 - 10,400	784	8,073,807	254,602	14,765
10,401 - 10,600	725	7,612,080	237,101	12,953
10,601 - 10,800	681	7,288,550	219,067	11,112
10,801 - 11,000	694	7,564,267	229,916	11,449
11,001 - 11,200	556	6,169,124	191,529	7,858
11,201 - 11,400	548	6,190,827	186,930	7,627
11,401 - 11,600	852	9,787,995	265,816	10,791
11,601 - 11,800	410	4,796,006	140,479	4,676
11,801 - 12,000	351	4,175,548	126,956	4,075
TOTALS	57,254	$412,204,849	$16,282,037	$5,132,377

TABLE 4
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1986 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME CLASS	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
1940 AND SUBSEQUENT	449	$ 2,979,988	$ 186,420	$ 59,254
1935 TO 1940	401	2,641,705	132,780	46,947
1930 TO 1935	745	5,008,618	238,745	82,563
1925 TO 1930	1,361	9,212,360	405,680	141,319
1920 TO 1925	4,823	33,886,754	1,545,661	482,636
1919	1,548	10,997,863	486,795	151,451
1918	1,626	11,856,619	502,991	148,852
1917	1,783	12,915,617	539,900	162,332
1916	1,963	14,147,686	578,974	176,974
1915	2,225	16,329,179	645,026	194,283
1914	2,582	18,813,527	725,526	225,886
1913	2,748	20,052,872	767,151	238,117
1912	3,007	22,088,701	860,631	258,507
1911	2,814	20,503,346	794,238	244,744
1910	3,012	22,154,568	844,885	256,365
1909	2,914	21,441,776	787,097	239,811
1908	2,671	19,633,655	740,073	220,969
1907	2,542	18,658,767	682,757	210,972
1906	2,354	17,452,511	640,242	193,032
1905	2,145	15,689,172	571,069	176,712
1904	2,018	14,865,529	536,343	166,182
1903	1,870	13,545,581	490,984	156,663
1902	1,745	12,534,374	476,873	152,657
1901	1,403	10,017,096	372,669	121,745
1900	1,370	9,588,048	357,635	122,477
1899	958	6,823,900	256,127	84,833
1898	908	6,229,365	225,855	87,253
1897	693	4,745,025	186,911	68,361
1896	578	4,025,264	164,396	55,457
1895	510	3,477,466	136,465	50,108
1894	372	2,519,036	95,598	36,416
1893	278	1,851,846	74,088	29,440
1892	228	1,516,277	60,400	23,267
1891	150	1,007,614	40,756	15,600
1890 AND PRIOR	460	2,993,144	130,296	50,192
TOTALS	57,254	$412,204,849	$16,282,037	$5,132,377

TABLE 5
Homeowners Property Tax Assistance Statistics
HOUSEHOLD INCOME BY AMOUNT OF PROPERTY TAXES PAID
1986 Calendar Year

PROPERTY TAX PAID	NUMBER OF CLAIMANTS REPORTING HOUSEHOLD INCOME OF:											
	$0 TO $1,000	$1,001 TO $2,000	$2,001 TO $3,000	$3,001 TO $4,000	$4,001 TO $5,000	$5,001 TO $6,000	$6,001 TO $7,000	$7,001 TO $8,000	$8,001 TO $9,000	$9,001 TO $10,000	$10,001 TO $11,000	$11,001 TO $12,000
$ 0 - 49	0	*	9	24	41	134	516	70	29	0	0	0
50 - 99	9	6	53	119	266	532	2,017	429	248	167	79	*
100 - 149	11	18	75	181	442	1,004	3,174	895	601	387	327	232
150 - 199	9	37	55	212	488	1,155	3,427	1,189	840	641	496	378
200 - 249	10	21	70	188	466	1,141	3,104	1,200	956	751	568	449
250 - 299	8	20	57	131	367	908	2,311	1,141	908	705	580	424
300 - 349	10	10	32	127	278	704	1,700	861	691	542	455	333
350 - 399	10	13	31	84	211	467	1,119	554	504	443	317	225
400 - 449	6	4	25	68	130	322	681	395	354	299	248	172
450 - 499	*	4	12	37	101	230	481	237	213	215	165	111
500 - 549	4	3	9	27	59	143	292	155	148	124	116	92
550 - 599	6	6	17	33	42	87	219	125	127	105	75	75
600 - 649	5	4	10	25	41	83	169	86	84	84	62	38
650 - 699	4	*	11	19	33	56	123	76	47	57	40	32
700 - 749	*	*	7	13	27	46	116	54	55	55	33	34
750 - 799	*	3	*	8	23	31	89	46	51	32	22	22
800 - 849	5	3	6	10	20	34	48	36	31	29	27	13
850 - 899	5	*	*	9	12	16	58	31	26	13	10	20
900 - 949	*	0	*	3	14	20	49	27	30	17	17	10
950 - 999	0	*	*	3	10	16	28	16	13	13	9	*
1,000 - OVER ..	11	9	14	32	32	82	140	87	90	73	62	46
TOTALS	123	169	501	1,353	3,103	7,211	19,861	7,710	6,046	4,752	3,708	2,717

* DATA ARE NOT SHOWN FOR FEWER THAN THREE RETURNS; HOWEVER, DATA ARE INCLUDED IN APPROPRIATE TOTALS.

TABLE 6
Homeowners Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1986 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY INCOME		INTEREST & DIVIDENDS		PENSIONS & ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000	122	-$303,271	54	$ 222,465	61	$ 101,340	18	$ 33,513
$ 1,001 - 2,000	168	264,245	85	181,052	80	90,788	25	28,906
2,001 - 3,000	487	1,256,978	389	946,638	217	187,133	63	95,227
3,001 - 4,000	1,360	4,879,617	1,178	3,713,244	620	552,821	209	348,323
4,001 - 5,000	3,093	14,120,249	2,865	11,233,829	1,497	1,250,410	592	872,436
5,001 - 6,000	7,103	39,532,055	6,647	30,872,782	3,339	2,925,672	1,561	2,288,007
6,001 - 7,000	19,966	128,344,174	17,924	87,649,657	6,355	5,302,172	3,441	5,174,199
7,001 - 8,000	7,725	57,698,893	7,391	41,899,092	4,960	7,326,870	2,281	4,771,988
8,001 - 9,000	6,019	51,051,264	5,790	34,554,298	4,350	8,580,173	2,186	5,306,007
9,001 - 10,000	4,775	45,268,552	4,584	28,514,708	3,610	8,457,599	1,985	5,437,557
10,001 - 11,000	3,711	38,884,593	3,540	23,227,333	2,745	7,391,771	1,728	5,124,375
11,001 - 12,000	2,725	31,207,500	2,591	18,164,570	1,651	4,780,521	1,190	3,788,095
TOTALS	57,254	$412,204,849	53,038	$281,179,668	29,485	$46,947,270	15,279	$33,268,633

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME*	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000	12	$ 14,633	33	-$254,827	37	-421,821	39	$ 1,426
$ 1,001 - 2,000	12	16,019	22	-13,816	10	-46,498	54	7,794
2,001 - 3,000	31	55,306	47	-444	19	-56,033	125	29,151
3,001 - 4,000	102	201,487	109	25,422	33	-56,694	309	95,014
4,001 - 5,000	280	609,483	200	128,097	48	-46,641	629	72,635
5,001 - 6,000	1,329	2,996,811	358	345,287	72	9,156	1,331	94,340
6,001 - 7,000	10,946	28,856,539	497	587,511	76	43,599	1,979	730,497
7,001 - 8,000	677	1,965,416	446	681,879	109	94,797	1,537	958,851
8,001 - 9,000	306	940,420	312	504,224	100	46,761	1,413	1,119,381
9,001 - 10,000	227	682,087	273	506,733	71	37,769	1,339	1,632,099
10,001 - 11,000	275	889,846	190	399,425	58	65,094	1,064	1,786,749
11,001 - 12,000	708	2,674,613	124	208,014	46	57,309	624	1,534,378
TOTALS	14,905	$39,902,660	2,611	$3,117,505	679	-$273,202	10,443	$8,062,315

* OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER $300, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.

TABLE 7
Renters Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEAR
1977-86 Calendar Years

CALENDAR YEAR	NUMBER OF CLAIMANTS	TOTAL HOUSEHOLD INCOME	AMOUNT OF ASSISTANCE	
			TOTAL	AVERAGE
1977	90,405	$ 315,103,519	$ 6,762,803	$ 75
1978	78,672	284,735,734	5,239,948	67
1979	261,449	1,306,548,302	44,795,652	171
1980	288,722	1,504,574,372	48,188,422	167
1981	290,799	1,626,981,425	45,328,102	156
1982	281,382	1,644,192,035	41,397,072	147
1983	255,187	1,544,444,929	35,351,121	139
1984	241,974	1,488,514,976	32,397,065	134
1985	224,883	1,425,335,413	28,274,851	126
1986	206,841	1,349,301,634	23,966,340	116

TABLE 8
Renters Property Tax Assistance Statistics
COMPARISON BY COUNTY
1986 Calendar Year

COUNTY	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID**	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
ALAMEDA	9,351	$ 60,422,912	$ 2,337,750	$ 1,099,106	$118
ALPINE	0	0	0	0	0
AMADOR	157	1,081,553	39,250	16,438	105
BUTTE	1,268	8,611,018	317,000	135,381	107
CALAVERAS	158	1,053,818	39,500	17,891	113
COLUSA	83	543,550	20,750	9,422	114
CONTRA COSTA	4,219	27,560,320	1,054,750	490,389	116
DEL NORTE	152	972,431	38,000	18,297	120
EL DORADO	602	4,047,203	150,500	65,692	109
FRESNO	5,360	35,293,977	1,340,000	596,996	111
GLENN	130	830,041	32,500	15,557	120
HUMBOLDT	947	6,080,053	236,750	111,419	118
IMPERIAL	345	2,210,409	86,250	41,394	120
INYO	244	1,611,237	61,000	27,816	114
KERN	4,047	26,029,591	1,011,750	480,961	119
KINGS	507	3,293,127	126,750	59,275	117
LAKE	464	3,128,712	116,000	50,646	109
LASSEN	127	826,632	31,750	14,752	116
LOS ANGELES	77,285	497,673,222	19,321,250	9,219,068	119
MADERA	364	2,366,014	91,000	42,487	117
MARIN	735	4,981,064	183,750	78,259	106
MARIPOSA	65	428,939	16,250	7,285	112
MENDOCINO	653	4,299,634	163,250	72,942	112
MERCED	967	6,347,034	241,750	111,187	115
MODOC	76	465,987	19,000	9,870	130
MONO	*	*	*	*	153
MONTEREY	1,390	9,166,039	347,500	155,655	112
NAPA	683	4,722,903	170,750	69,996	102
NEVADA	294	1,980,447	73,500	31,835	108
ORANGE	8,385	55,400,514	2,096,250	943,888	113
PLACER	1,037	7,040,183	259,250	110,029	106
PLUMAS	139	948,295	34,750	14,725	106
RIVERSIDE	5,877	39,241,383	1,469,250	655,445	112
SACRAMENTO	7,886	51,362,469	1,971,500	911,319	116
SAN BENITO	80	531,648	20,000	9,006	113
SAN BERNARDINO	7,376	48,438,642	1,844,000	841,970	114
SAN DIEGO	14,702	97,809,555	3,675,500	1,634,768	111
SAN FRANCISCO	13,259	86,431,027	3,314,750	1,536,073	116
SAN JOAQUIN	5,309	33,604,391	1,327,250	645,558	122
SAN LUIS OBISPO	1,173	7,752,187	293,250	133,501	114
SAN MATEO	1,932	12,984,653	483,000	212,768	110
SANTA BARBARA	1,771	11,996,452	442,750	190,830	108
SANTA CLARA	5,882	38,899,771	1,470,500	667,248	113
SANTA CRUZ	1,894	12,727,596	473,500	206,453	109
SHASTA	1,718	11,554,176	429,500	184,965	108
SIERRA	*	*	*	*	120
SISKIYOU	390	2,559,422	97,500	44,560	114
SOLANO	1,754	11,405,994	438,500	200,263	114
SONOMA	2,238	14,919,109	559,500	245,639	110
STANISLAUS	2,962	19,261,419	740,500	342,593	116
SUTTER	515	3,382,722	128,750	58,328	113
TEHAMA	351	2,359,664	87,750	38,887	111
TRINITY	66	448,139	16,500	6,656	101
TULARE	1,845	11,889,031	461,250	219,559	119
TUOLUMNE	288	1,977,399	72,000	30,482	106
VENTURA	3,513	23,287,100	878,250	393,338	112
YOLO	1,147	7,522,393	286,750	132,575	116
YUBA	666	4,288,765	166,500	78,242	117
UNCLASSIFIED	1,987	13,084,335	496,750	223,500	112
COUNTIES WITH FEWER THAN 3 CLAIMANTS*	26	165,333	6,500	3,156	—
TOTALS	206,841	$1,349,301,634	$51,710,250	$23,966,340	$116

** $250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

TABLE 9
Renters Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1986 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID**	AMOUNT OF ASSISTANCE
NOT MORE THAN $1,000	498	$ 57,164	$ 124,500	$ 115,119
$ 1,001 - 1,200	179	202,051	44,750	37,821
1,201 - 1,400	131	170,654	32,750	29,020
1,401 - 1,600	205	308,211	51,250	45,100
1,601 - 1,800	219	374,454	54,750	47,339
1,801 - 2,000	255	488,307	63,750	58,281
2,001 - 2,200	370	778,568	92,500	85,080
2,201 - 2,400	702	1,624,925	175,500	163,060
2,401 - 2,600	584	1,462,704	146,000	135,540
2,601 - 2,800	907	2,462,249	226,750	213,741
2,801 - 3,000	836	2,438,373	209,000	195,601
3,001 - 3,200	770	2,387,540	192,500	177,237
3,201 - 3,400	767	2,536,454	191,750	173,029
3,401 - 3,600	1,148	4,031,432	287,000	251,897
3,601 - 3,800	1,005	3,723,929	251,250	217,858
3,801 - 4,000	1,244	4,861,062	311,000	261,632
4,001 - 4,200	1,331	5,470,549	332,750	273,596
4,201 - 4,400	1,427	6,143,942	356,750	286,386
4,401 - 4,600	1,747	7,869,030	436,750	344,902
4,601 - 4,800	2,573	12,156,492	643,250	497,120
4,801 - 5,000	2,289	11,241,126	572,250	429,799
5,001 - 5,200	3,324	16,954,420	831,000	599,239
5,201 - 5,400	3,418	18,143,933	854,500	585,343
5,401 - 5,600	3,703	20,387,496	925,750	597,623
5,601 - 5,800	6,413	36,567,592	1,603,250	971,063
5,801 - 6,000	8,186	48,477,796	2,046,500	1,160,942
6,001 - 6,200	30,587	185,627,424	7,646,750	4,039,884
6,201 - 6,400	45,660	288,126,399	11,415,000	5,576,099
6,401 - 6,600	10,558	68,627,872	2,639,500	1,181,541
6,601 - 6,800	18,628	124,190,410	4,657,000	1,902,890
6,801 - 7,000	11,477	78,862,715	2,869,250	1,056,790
7,001 - 7,200	8,928	63,272,402	2,232,000	755,915
7,201 - 7,400	4,701	34,244,371	1,175,250	363,049
7,401 - 7,600	3,823	28,617,636	955,750	266,562
7,601 - 7,800	2,471	19,024,881	617,750	153,488
7,801 - 8,000	2,167	17,121,220	541,750	118,650
8,001 - 8,200	1,875	15,186,376	468,750	93,282
8,201 - 8,400	1,868	15,511,006	467,000	83,975
8,401 - 8,600	1,576	13,398,630	394,000	62,900
8,601 - 8,800	1,528	13,292,560	382,000	53,169
8,801 - 9,000	1,397	12,437,264	349,250	41,838
9,001 - 9,200	1,283	11,672,287	320,750	31,979
9,201 - 9,400	1,286	11,960,127	321,500	32,065
9,401 - 9,600	1,168	11,094,920	292,000	26,401
9,601 - 9,800	1,013	9,825,962	253,250	20,237
9,801 - 10,000	1,010	10,002,922	252,500	20,200
10,001 - 10,200	844	8,524,372	211,000	14,732
10,201 - 10,400	890	9,168,722	222,500	15,593
10,401 - 10,600	829	8,702,447	207,250	13,530
10,601 - 10,800	836	8,945,441	209,000	12,556
10,801 - 11,000	797	8,687,461	199,250	12,005
11,001 - 11,200	758	8,416,293	189,500	9,482
11,201 - 11,400	1,803	20,307,989	450,750	22,575
11,401 - 11,600	1,580	18,146,402	395,000	18,839
11,601 - 11,800	544	6,366,620	136,000	5,472
11,801 - 12,000	725	8,618,050	181,250	7,274
TOTALS	206,841	$1,349,301,634	$51,710,250	$23,966,340

** $250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

TABLE 10
Renters Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1986 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME CLASS	PROPERTY TAX PAID**	AMOUNT OF ASSISTANCE
1940 AND SUBSEQUENT	25,784	$ 161,712,246	$ 6,446,000	$ 3,088,482
1935 TO 1940	6,374	39,774,239	1,593,500	782,663
1930 TO 1935	8,349	51,947,656	2,087,250	1,037,647
1925 TO 1930	11,898	74,794,592	2,974,500	1,462,131
1920 TO 1925	22,926	141,587,487	5,731,500	2,909,934
1919	5,979	38,924,404	1,494,750	699,696
1918	6,305	41,142,572	1,576,250	737,138
1917	6,549	43,631,774	1,637,250	734,243
1916	6,973	46,483,752	1,743,250	786,451
1915	7,202	48,251,887	1,800,500	802,220
1914	7,773	52,320,045	1,943,250	857,496
1913	7,303	49,422,850	1,825,750	798,680
1912	7,676	52,020,729	1,919,000	842,368
1911	6,943	47,421,789	1,735,750	746,028
1910	7,147	48,504,277	1,786,750	777,648
1909	6,491	44,209,414	1,622,750	701,988
1908	6,191	42,255,605	1,547,750	666,326
1907	5,929	40,399,071	1,482,250	637,061
1906	5,411	36,762,892	1,352,750	587,706
1905	5,036	34,256,443	1,259,000	542,559
1904	4,570	30,772,973	1,142,500	502,286
1903	4,097	27,692,808	1,024,250	446,649
1902	3,733	24,950,545	933,250	415,749
1901	3,160	21,046,756	790,000	354,740
1900	3,053	20,091,092	763,250	349,805
1899	2,130	13,975,872	532,500	245,511
1898	2,041	13,386,954	510,250	234,924
1897	1,524	9,971,209	381,000	175,594
1896	1,365	8,758,706	341,250	163,833
1895	1,092	6,906,859	273,000	133,372
1894	838	5,251,895	209,500	105,005
1893	688	4,234,967	172,000	88,261
1892	498	3,089,268	124,500	63,230
1891	378	2,274,338	94,500	49,743
1890 AND PRIOR	3,435	21,073,668	858,750	439,173
TOTALS	206,841	$1,349,301,634	$51,710,250	$23,966,340

** $250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

TABLE 11
Renters Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1986 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY INCOME		INTEREST & DIVIDENDS		PENSIONS & ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000	493	$ 52,164	51	$ 109,909	36	$ 31,710	15	$ 14,370
$ 1,001 - 2,000	974	1,508,677	367	634,507	123	64,655	34	47,546
2,001 - 3,000	3,267	8,350,819	1,825	4,427,223	470	196,139	129	218,654
3,001 - 4,000	5,034	17,788,417	3,414	11,064,788	978	573,472	397	700,424
4,001 - 5,000	9,278	42,384,139	6,615	26,234,942	1,960	1,228,121	908	1,513,679
5,001 - 6,000	24,098	134,714,237	16,643	74,419,523	4,427	3,056,713	3,970	8,017,182
6,001 - 7,000	117,920	751,417,820	73,265	332,839,140	11,720	6,479,985	11,368	19,392,741
7,001 - 8,000	22,133	162,547,510	18,164	96,527,766	6,230	7,196,180	4,858	10,271,376
8,001 - 9,000	8,227	69,638,836	7,521	45,023,742	4,264	7,467,320	3,152	8,189,700
9,001 - 10,000	5,792	54,825,218	5,270	32,860,057	3,280	7,076,238	2,511	7,938,752
10,001 - 11,000	4,204	44,097,443	3,714	24,226,438	2,389	6,115,659	1,880	6,276,744
11,001 - 12,000	5,421	61,976,354	3,689	26,297,669	1,649	4,080,112	1,451	4,958,560
TOTALS	206,841	$1,349,301,634	140,538	$674,665,704	37,526	$43,566,304	30,673	$67,539,728

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME*	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000	86	$ 95,806	8	-$23,116	8	-$89,785	62	-$86,730
$ 1,001 - 2,000	373	601,335	6	-4,612	8	-13,416	275	178,662
2,001 - 3,000	885	2,079,836	18	19,515	14	-250	854	1,409,702
3,001 - 4,000	1,502	4,255,370	14	13,617	22	-16,392	921	1,197,138
4,001 - 5,000	3,528	12,115,010	28	40,757	28	2,383	1,358	1,249,247
5,001 - 6,000	12,830	47,646,432	63	110,991	34	6,303	2,764	1,457,093
6,001 - 7,000	96,110	387,391,490	302	603,249	61	54,443	4,937	4,656,772
7,001 - 8,000	10,573	44,532,671	80	128,008	53	59,324	3,323	3,832,185
8,001 - 9,000	1,231	5,062,134	49	89,741	54	74,051	2,093	3,732,148
9,001 - 10,000	726	3,699,520	30	64,290	30	50,068	1,567	3,136,293
10,001 - 11,000	812	4,730,596	25	35,663	20	27,679	1,136	2,684,664
11,001 - 12,000	3,112	23,059,053	59	95,916	22	36,659	924	3,448,385
TOTALS	131,768	$535,269,253	682	$1,174,019	354	$191,067	20,214	$26,895,559

* OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER $300, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.

TABLE 12
Homeowners-Renters Property Tax Assistance Statistics
TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME
1986 Calendar Year

HOUSEHOLD INCOME CLASS	HOMEOWNERS			RENTERS		
	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL
NOT MORE THAN $1,000	98	25	123	285	213	498
$ 1,001 - 1,200	17	6	23	110	69	179
1,201 - 1,400	31	3	34	81	50	131
1,401 - 1,600	21	5	26	119	86	205
1,601 - 1,800	27	4	31	151	68	219
1,801 - 2,000	48	7	55	183	72	255
2,001 - 2,200	68	2	70	295	75	370
2,201 - 2,400	76	7	83	521	181	702
2,401 - 2,600	70	4	74	427	157	584
2,601 - 2,800	111	6	117	497	410	907
2,801 - 3,000	146	11	157	565	271	836
3,001 - 3,200	159	4	163	567	203	770
3,201 - 3,400	188	12	200	573	194	767
3,401 - 3,600	237	19	256	828	320	1,148
3,601 - 3,800	308	15	323	781	224	1,005
3,801 - 4,000	389	22	411	959	285	1,244
4,001 - 4,200	422	16	438	1,014	317	1,331
4,201 - 4,400	463	26	489	1,102	325	1,427
4,401 - 4,600	619	15	634	1,366	381	1,747
4,601 - 4,800	696	31	727	1,819	754	2,573
4,801 - 5,000	779	36	815	1,741	548	2,289
5,001 - 5,200	968	45	1,013	2,430	894	3,324
5,201 - 5,400	1,200	43	1,243	2,710	708	3,418
5,401 - 5,600	1,249	50	1,299	2,883	820	3,703
5,601 - 5,800	1,513	91	1,604	4,583	1,830	6,413
5,801 - 6,000	1,911	141	2,052	6,002	2,184	8,186
6,001 - 6,200	2,664	615	3,279	16,830	13,757	30,587
6,201 - 6,400	6,595	757	7,352	34,555	11,105	45,660
6,401 - 6,600	3,128	181	3,309	8,225	2,333	10,558
6,601 - 6,800	3,756	288	4,044	13,869	4,759	18,628
6,801 - 7,000	1,808	69	1,877	5,543	5,934	11,477
7,001 - 7,200	1,704	97	1,801	5,405	3,523	8,928
7,201 - 7,400	1,552	66	1,618	3,164	1,537	4,701
7,401 - 7,600	1,462	67	1,529	2,899	924	3,823
7,601 - 7,800	1,334	79	1,413	2,033	438	2,471
7,801 - 8,000	1,293	56	1,349	1,806	361	2,167
8,001 - 8,200	1,293	63	1,356	1,609	266	1,875
8,201 - 8,400	1,144	45	1,189	1,643	225	1,868
8,401 - 8,600	1,159	59	1,218	1,375	201	1,576
8,601 - 8,800	1,108	29	1,137	1,336	192	1,528
8,801 - 9,000	1,114	32	1,146	1,245	152	1,397
9,001 - 9,200	986	30	1,016	1,145	138	1,283
9,201 - 9,400	956	36	992	1,179	107	1,286
9,401 - 9,600	963	30	993	1,073	95	1,168
9,601 - 9,800	831	40	871	939	74	1,013
9,801 - 10,000	850	30	880	928	82	1,010
10,001 - 10,200	802	22	824	775	69	844
10,201 - 10,400	769	15	784	823	67	890
10,401 - 10,600	705	20	725	777	52	829
10,601 - 10,800	661	20	681	755	81	836
10,801 - 11,000	670	24	694	730	67	797
11,001 - 11,200	537	19	556	697	61	758
11,201 - 11,400	519	29	548	1,661	142	1,803
11,401 - 11,600	611	41	852	1,466	114	1,580
11,601 - 11,800	399	11	410	492	52	544
11,801 - 12,000	332	19	351	645	80	725
TOTALS	53,719	3,535	57,254	148,214	58,627	206,841